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## FORMS AND SUGGESTIONS FOR KEEPING INSTITUTION ACCOUNTS.

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### INTRODUCTION.

Before proceeding to discuss the proper mode of keeping the accounts of public institutions of a benevolent, educational or penal character, it may be of service to define briefly the relations which the state institutions of Illinois bear to the people.

The second section of an act to regulate the state charitable institutions and the state reform school, approved April 15, 1875, declares that the trustees of each of the said institutions shall be a body corporate and politic for certain purposes, namely: "to receive, hold, use and convey, or disburse moneys and other property, real and personal, in the name of said corporations, but in trust and for the use and by the authority of the state of Illinois." This section also provides "that the general assembly shall have power at any time to amend, alter, revoke or annul the grant of corporate powers herein contained, or heretofore expressed, in any and all charters previously granted to any of said institutions."

The language of this section is an unequivocal declaration of proprietorship in and sovereignty over the state institutions. They belong to the people of the state; they were created for their benefit. The trustees and other officers are simply the agents of the people for accomplishing certain specified ends; and the state reserves to itself the right of dissolving these corporations, whenever, in the judgment of the people, they cease to subserve the purpose of their creation, or the necessity for them no longer exists.

Since these institutions are not established for the purpose of making money, and are neither productive nor speculative in their nature, they are sustained, for the most part, by appropriations directly made from the state treasury. In some states a different system prevails, where a charge is made by the state for board, tuition or treatment, and collected from private individuals and from counties or towns—that is, from lesser municipal corporations. In Illinois, on the other hand, the state institutions are free to all the people of the state. No charge is made, even against private individuals, for the benefits received from them. In every sense, therefore, the institutions are immediately responsible to the people of the state, in their corporate capacity.

A trust like this is doubly sacred, because, in addition to the sanctity which attaches to all fiduciary relations, it is administered in the name of charity. To charity is equally applicable the apostrophe of Madame Roland to liberty: "O! Liberty, what crimes have been perpetrated in thy name!" The negligent or corrupt

discharge of a charitable trust is not only a violation of confidence, but a blow at that sentiment of benevolence in the human breast, without which society could not exist. Accordingly, it is both the right and the duty of the state to throw around the administration of public charity every possible safeguard; but of all the motives which tend to hold men to a strict performance of their duty, none is so powerful as a strong sense of accountability. In order to create and keep alive this sense, all the agents entrusted with this high responsibility must be frequently and thoroughly called to account.

It is further evident that the state must appoint or detail some officer especially charged with the execution of this function. It is in the highest degree improbable that an incompetent or corrupt agent will, of his own accord, make such a report to the legislature and to the people represented in the general assembly, as will furnish the evidence of his incapacity or want of integrity. Even the reports made by an honest man, anxious to do his whole duty, may be so imperfect, in consequence of the natural indulgence of human indolence, or of his want of appreciation of the relative importance of the items of information desired by the people, as to furnish little insight into the real character of his administration of the affairs of the institution under his charge. For the purpose of securing the desired accountability, the state of Illinois has established a board of public charities, to which the state institutions must make stated reports and submit all their accounts for examination and verification. Since the state board is not to account, but to be accounted to, it has been granted no executive power, so that it has no executive responsibility; but it has the right, and it is its duty, to visit and inspect the state institutions, their premises, property, inmates, books and papers; to examine their officers, if need be, under oath; to inquire into all their methods of transacting their business; to satisfy itself as to the character and extent of the results accomplished; and to express its opinion to the general assembly upon all matters connected with the administration of their affairs freely and without reserve.

Institutions which possess powers to expend public moneys are responsible first of all in a financial sense. The public, perhaps, attaches an undue importance to this kind of responsibility—that is to say, the cost of an institution is not, in fact, of equal importance with its usefulness; and the real fundamental question concerning it is, how far does it accomplish its purpose? what actual benefits do the people receive from its establishment? But undoubtedly, the people feel with reason that financial success is an indispensable element of success in a larger sense. They apply this practical test to the management of every public institution, and the institution which cannot stand the test loses ground in the public confidence.

This board, therefore, has directed its attention primarily to the financial management of the public institutions subject to its supervision, believing that improvement in this respect would secure as its natural sequence a corresponding improvement in general efficiency and usefulness. The act to regulate the state institutions, enacted, in 1875, at the suggestion of the state board, was a great step in advance, but much still remains to be done. The accounts

of the institutions, although better kept than formerly, are still far from perfect, and the board, desiring to complete the reform which it has inaugurated, has caused the preparation of the following manual of business for the use of the trustees and officers of the institutions under its direction.

It seems scarcely necessary to present any form of argument to prove what is almost self-evident, namely, that an institution called to account must furnish a statement of its affairs in a form satisfactory to the authority to which the law requires it to make account; and that where a number of concerns are responsible to one and the same authority, it is of the utmost importance that the forms of statements should correspond as nearly as may be practicable. But in order to uniform statements, uniform records are essential. Hence, this board, having already secured substantial uniformity of statement, now undertakes to suggest a uniform system of book-keeping, to the end that comparisons between the institutions may be more easily made, and that the result of such comparisons may be more manifestly equitable. A further end which the board has in view is to secure the adoption of such a system of book-keeping as will furnish a complete record of all the internal relations of the state institutions, such as is not furnished by any set of books now kept by any of them. It has also a profound sense of the importance of having the methods of book-keeping in use in our institutions conform to those adopted by all great mercantile establishments everywhere, so that they will be perfectly intelligible to experts, and that no errors can creep into them without being discovered. It may be confidently asserted that such a result is impossible without the introduction of the system of double entry.

There are two objections which may be urged against the proposed improvement. First, that the clerks employed by the institutions are not acquainted with the system of double entry; and, second, that the records proposed are too complicated and involve too much labor, which is another word for expense. The answer to both is very simple. A clerk who is not already familiar with the science of book-keeping can easily master it by the careful study of any good elementary treatise on the subject. If not, he is incompetent for his position. On the other hand, if good, thorough book-keeping is essential to financial success in the conduct of an enterprise which has for its sole object the making of money, it must be equally advantageous in the management of an institution, whose principal object is to save money. If the extra cost pays in the one instance, it will in the other also. Since a state institution derives its income and support from the state, and the cost of making records is paid by the state, the state has certainly the right to prescribe the form of record to be kept, and the institution is under obligation to employ the extra help required, if necessary. But all experience demonstrates the truth of the proposition that books which are properly kept involve less labor than where an accountant does not understand his business. A book-keeper should properly be an assistant to the business manager of the institution by whatever title he may be called, steward or clerk, and the book-keeper should have no duties to perform which will interfere with the discharge of his immediate function.



To what has been said, we may add that a perfect system of accounts is an aid to the superintendent of an institution, and a protection. It aids him, by enabling him to understand more clearly wherein lies the secret of his success or failure as a financial manager, and to ascertain not only the relative cost of the several departments of his business, but the comparative efficiency and pecuniary value of his employés. It protects him, because it renders it possible for him to show, first, that his management has been honest; and, second, that it has been economical. A former governor of this state once made the wise remark, that "for every man in public life two things are of the utmost importance: first, that he should do right; and, second, that he should appear to do right. The appearance of wrong-doing may be as injurious to the man himself, and to the interest which he is set to defend, as if a wrong had actually been perpetrated."

## I.

### BOOKS TO BE KEPT.

The books essential to be provided, in order to keep accounts according to the system here proposed, are as follows:

*First, to be kept by the clerk:*

1. A journal day-book.
2. Book of receipts.
3. Book of orders.
4. General ledger.
5. Individual ledger, containing accounts with inmates.
6. County ledger.
7. Clothing day-book, containing charges against inmates and hospital, for clothing, bedding, etc.
8. Statement book.

*Second, to be kept by the storekeeper:*

1. Invoice book.
2. Journal.
3. Classification ledger.
4. Department ledger.

### *Journal Day-book.*

Form No. 1 of the forms appended below represents the journal, which is designed to be a book of original entry, upon which all transactions, of every kind, are to be recorded, in proper form for posting to the ledger, at the time when they occur, or when reported to the clerk by the storekeeper or by any other person authorized to transact business for the institution. But the cash receipts and orders drawn on the treasurer of the institution need not be entered upon the journal, if the book of receipts and book of orders are kept, which are designed to take the place of the journal to that extent.

The entries upon the journal, as printed, illustrate the proper mode of opening a set of books, by crediting the "State of Illinois," (which is the proprietor), with the amount of the inventory.

On page one of the journal several parties have been credited with the amount of invoices furnished the institution for the entire quarter, and the store debited with the total amount. This entry was made to avoid making any more entries than are necessary to illustrate the point in question. In an actual set of books, however, the book-keeper will enter upon his journal the amount of each invoice received to the credit of the party furnishing the same, and debit the store with the amount of invoices received during the day. In the case of some of the smaller institutions, or at particular periods when the purchases are small, it may not be necessary to enter up these invoices more than once a week.

The journal will contain a record of all transactions of every description, with the following exceptions, namely: the cash receipts of the institution, and the list of orders drawn in payment of accounts rendered. These will be entered upon subsidiary books, namely: a book of receipts and a book of orders.

### *Book of Receipts.*

The book of receipts (Form No. 2) is a record of all moneys received by the institution, either from the state treasury or any other source.

The only explanation of this form which seems to be necessary relates to the manner of posting and the reference to the ledger folios. It is supposed that each item received will be credited at once to the account upon which it is received, and the column "ledger folio" will show the page on which such credit is entered. These accounts may be credited on one of three ledgers—the general ledger, the county ledger, or the individual ledger, as the case may be. One column will answer for the page of all these postings, since the account itself will show, by inspection, on which ledger the credit should properly be given. In order to complete the posting, however, these accounts must be entered as debits to the treasurer of the institution; but this need not be done until the end of the quarter, when the entries to be made will correspond to the footings of the several columns respectively. In order to show the folio of the general ledger on which the debits are to be made, it will be necessary to bring these footings down in the right hand column, and enter the page in the column "ledger folio," as shown in the form. The receipts from miscellaneous sources are debited on folio seven, because these are regarded as part of the ordinary expense appropriation. The receipts on account of special appropriations will go to the folios set apart for these funds in the ledger. Moneys received on account of a county or inmate, for clothing furnished, will be credited upon the folio set apart in the county or individual ledger, as the case may be; but the total amount received from counties or individuals during the quarter will be debited to the treasurer under ordinary expense fund.

The plan of numbering receipts in consecutive order, and placing them on file, the same as vouchers, is a good one, and is required by law in the public institutions of the state of Michigan. Whenever the treasurer of an institution receives any money, from

whatever source, he not only returns a receipt to the party from whom received, but places a duplicate receipt on file in the office of the institution; and at stated periods an abstract and the triplicate receipts are transmitted to the auditor general.

### *Book of Orders.*

The book of orders (Form No. 3) is a register of all orders drawn upon the treasurer of the institution, and exhibits the dates of issue, the numbers, the titles and folios of the accounts to which the orders are charged, and the funds against which they are drawn.

At the end of the quarter, the footings of the several columns are credited, as shown, to the title "Orders" upon the general ledger.

### *General Ledger.*

The general ledger (Form No. 4) does not differ from ledgers in common use. The printed entries represent the transactions, posted from the journal and from the book of receipts and book of orders.

For the form of balance sheet, taken from the ledger, see Form No. 5.

### *Individual Ledger.*

A separate ledger (Form No. 6) is required for the keeping of the accounts with individual inmates. An account is opened with each inmate, by name, giving also the name and address of the security, whether an individual or a county, as shown. These accounts are made out at stated intervals, usually once in six months, and presented to the parties liable for their payment.

### *County Ledger.*

At the time when bills are made out, as just stated, all accounts against individuals, which are properly chargeable to any county, are closed on the individual ledger, and the amounts transferred to the account of such county on the county ledger. This is shown in Form No. 7.

### *Clothing Day-book.*

The clothing day-book (Form No. 8) is a book peculiar to institutions, and requires a little explanation. It is a book of original entry, and the items contained in it, which are chargeable to individuals, are posted from this book to the individual ledger. It also contains an account of articles furnished from the clothing and sewing-rooms for the use of the institution.

In the first column are entered the amounts charged to individual inmates; in the second column, the amounts charged to the institution; the third and fourth columns show both the debits and credits of the sewing and clothing rooms, respectively; and the fifth column is a memorandum of the amount charged over and above actual cost of the articles, to cover the expense of freight, handling, manufacturing, etc.

This book is written up, by the book-keeper, from memoranda furnished him, day by day, by the matron in charge of the sewing-room, and the supervisor in charge of the clothing-room.

#### *Statement-book.*

The statement-book (Form No. 9) is a record, in convenient form for reference and comparison, of the condition and movement of all active accounts on the general ledger, during each quarter-year. The headings of the columns sufficiently indicate its character and purpose. It is, in effect, a fuller balance-sheet, but differs from an ordinary balance-sheet, not only in form, but in the fulness of detail in which the business of the institution is set forth and explained.

#### *Invoice-book.*

The invoice-book, kept by the storekeeper, is in the usual form of such books, except that it will be found convenient to have two additional columns for figures ruled to the right of each page. This admits of making a copy of the invoice, as received, in the first two columns, and also of extending the altered amounts, for classification, where discounts are made and deducted from the individual items, instead of from the footing. No example is furnished, because, with this explanation, none is necessary.

#### *Storekeeper's Journal.*

The form of the journal to be kept by the storekeeper is the same as that in general book-keeping. An example of the character of the entries is presented in Form No. 10.

#### *Classification Ledger.*

The classification ledger (Form No. 11) is a record, in which a separate account is opened with every description of article named in the journal, showing both the amount and value of every article received and issued by the storekeeper.

#### *Department Ledger.*

The department ledger (Form No. 12) is designed to exhibit the cost of each department of the institution, separately. The total cost of the departments will, of course, be equal to the amount of the issues, as shown on the classification ledger.

#### *Note.*

[These two ledgers are, in fact, one ledger, and are only separated because of the different character of the entries to be made, and the dissimilarity in ruling thus rendered necessary.

An account entitled "Institution" (see Form No. 13) is opened on the department ledger, which is credited with the amounts of all



invoices received, and debited, when the department accounts are closed, with the amounts issued to the several departments. The balance, under this title, represents the amount of stores on hand; in the possession of the storekeeper.]

### *Subsidiary Books.*

In addition to the books above described, any other books may be kept, which may be found necessary or convenient. It is probably desirable, for instance, to have a blotter for each head of a department, such as the matron, farmer, butcher, etc., for the record of transactions occurring in each, to be subsequently reported to the book-keeper and entered upon the journal.

Among the subsidiary books to be provided is a time-book, in which to enter the amounts due each month for personal services rendered. A description of the proper form is as follows: the columns ruled should show (1) the names of all officers and employés, (2) the character of service, (3) the rate paid per month, (4) each day's attendance during the month, (5) the number of days' service rendered during the month, (6) the total amount due, (7) the date and mode of payment. Monthly payments are preferable. The total amount of the time-book for each month is charged on the general ledger to the "Store," and credited to the "Pay-roll." On the storekeeper's books will appear the amount chargeable to each department.

No mention is here made of the books relating to administration simply, such as the daily census-book, the register of pupils or patients, etc., because we are dealing only with the question of financial management and responsibility.

## II.

### THE STOREKEEPER:—HIS RESPONSIBILITIES AND DUTIES.

In the appointment of a storekeeper, three ends are sought:

*First*—The securing of regularity in the rate of consumption of supplies, a check upon extravagance and waste in their use, and the making of such a record of the amounts required for specified periods as will enable the institution and the authorities of the state to judge what amount of money is necessary to be provided or set apart for this purpose.

*Second*—The establishment of such a system of accounts of the receipt and issue of stores as will show at all times what balance ought to be on hand. This secures accountability on the part of the person in charge of the stores, since the amount he ought to have can be compared at any time with the amount actually on hand.

*Third*—The provision of an easy instrumentality for the ascertaining of the relative cost of different departments of the institution, in order that when the accounts of an institution are examined



by the trustees, or by any other authority, they may be able to determine whether any department is costing more than it should or not. This determination can be effected by a comparison of the cost of the same department of the same institution at one period with its cost at another, and also by the comparison of the cost of similar departments of different institutions at the same time.

### *Invoices.*

Since the storekeeper is responsible for materials and supplies purchased and delivered into his charge, his duty in connexion with the accounts of the institution will be to keep a record of supplies received and issued. When goods are purchased and delivered, they should be invariably accompanied, at the time of delivery, by an invoice, which should be compared and checked by the storekeeper. In case an invoice does not, for any reason, accompany the goods, the storekeeper should make one for temporary use, and call for the original from the party furnishing the goods. The invoices are to be copied by the storekeeper upon the invoice book.

The reason for making copies is two-fold. In the first place, the original invoice must go to the clerk, after stamping it "charge to the store," in order that the clerk may credit individuals with the amount of goods furnished by them respectively. In the second place, some original invoices are almost illegible, in consequence of rapid writing or technical abbreviations; and even where legible, should a discount be allowed for cash, it may be necessary to change the amounts for the several items on the storekeeper's books, in order to distribute the discount, instead of making a separate account of it.

### *Classification of Invoices.*

Under the system of accounts here suggested for adoption, the storekeeper is charged with the duty of making the classification of invoices and bills received. This classification should in all cases be made before making the journal entries for the week, in order to avoid the necessity of duplicating the posting of the items of classification. For example: there may be during the week half a dozen purchases of butter, from as many different individuals,—but instead of making half a dozen entries upon the journal, to be posted in the classification ledger, they may be grouped together and one entry made for the week.

The classification is made from the invoice book, and as each invoice is classified it may be checked upon the book, in red ink.

Clerks have different methods of making this classification, and it may be left to the ingenuity of each. If the sum of all the items classified equals the total amount of invoices received during the week, which are added up upon the invoice book, this proves that they have been taken off and footed up correctly.

The classification from the record of invoices received during the week is much more simple than where it is made from bills ren-

dered, at the end of a quarter, and it involves less time in proving the work and correcting errors, if any. It also prevents the accumulation of work.

The classification, when made, is entered upon the journal, as shown by the first entry in Form No. 10. It may be remarked, however, that this example shows the classification for one week only, it not having been thought necessary to carry it any farther.

### *Departments of an Institution.*

As explained above, on page 336, the storekeeper makes a double classification of the supplies issued, first, according to the character of supplies, and second, according to the departments of the institution making requisition for them.

By "departments" are meant divisions or sections of the entire establishment. The number of such departments will vary, according to the views of superintendents of institutions, and may be larger or smaller, according to circumstances. The principal departments will naturally be: the kitchens, the bakery, the laundry, the engineer's department, the different shops, the farm and garden, the offices, the sewing-room, the centre building, the wings (or cottages), etc. There will be at least as many departments as there are heads of departments authorized to make requisitions for supplies. By a judicious arrangement of these departments, it will be easy to ascertain and show the character and reasonableness of the total cost of an institution, not only for maintenance, but for all expenses of every kind.

### *Issue of Supplies.*

In no case should the storekeeper deliver any supplies to a department, except upon a requisition,\* properly signed by the head of the department and approved by the superintendent, or by some other officer authorized to act for him. These requisitions are the storekeeper's clearance, and should be carefully filed away by him for future reference. They also serve another purpose, by saving him from the necessity of stopping, while issuing supplies, to enter up the issues.

It may be found convenient in practice to print the requisitions for the different departments upon different colored paper and in different type, so that they will be readily distinguished by the eye. It is not unusual to have printed forms of requisitions, with the names of all principal articles in type, leaving additional space for writing in the names of other articles less frequently called for. It will also be convenient to have a case of pigeon-holes, in which the requisitions issued to the several departments may be classified and kept until entered upon the record of issues.

Some perishable supplies, such as meats, garden produce, etc., for the use of the kitchen, are used daily; other supplies, such as soap, may be issued once a week; and others at irregular intervals of longer or shorter duration, according to circumstances.

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\*It will be convenient to have a dating stamp with the word "issued" and the date, and to stamp each requisition as fast as filled before filing the same.

There are of course certain classes of supplies, the consumption of which must be estimated, owing to the difficulty, if not the impossibility of keeping an accurate account of their consumption. For example, hay and ice: to which may be added fuel, except where the engineer is required to weigh the coal and report the amount, together with a statement of the temperature, and the force, velocity and direction of the wind, which is done in many institutions. Sometimes, in order to facilitate the correct estimating of the amount of hay in a barn, the capacity of the barn is marked (in tons) upon one of the posts. The amount of ice in stock in an ice-house may be indicated in the same way.

### *Record of Issues.*

The books kept by the storekeeper are, in effect, a section of the general books of the institution, and form an essential link in a complete circle of accounts. The storekeeper will give the institution credit for all supplies received from every source, and will charge the same to the items of classification agreed upon and prescribed by the state board of public charities. He will credit the various items of classification with the amounts issued, and charge the amounts to the departments. He will close his books by crediting the departments with the amount of supplies received by them, and charging the same to the institution. The balance between the debit and credit side of the account under the title "institution," will then show the amount of supplies that ought to be on hand when the books are written up, certainly as often as once in every three months.

All issues of supplies to departments might, of course, be entered from day to day upon the journal. Such a course would, however, involve an unnecessary amount of labor, which can be avoided by the use of abstracts or tabulated statements.

Since the memorandum of daily issues is contained upon the original requisitions, and upon the tabulated statements of issues, by items, to departments, it will not be necessary to make journal entries oftener than once a week.

Nor is it even necessary to enter the amount of stores of every description consumed, every week. Some stores, issued daily or weekly, can be so entered without inconvenience, but it is better to enter the issue of stores whose consumption must be estimated, and cannot be exactly stated, not oftener than once in three months. In this case, it will be found useful to keep a memorandum of the estimated consumption, weekly, in the barn, ice-house or coal-house, as the case may be. This memorandum may be either in the form of a little book, or a card, which may be hung up or nailed to a bulletin board.

The amount of invoices entered upon the invoice book will be the amount with which the store is debited upon the general ledger. The storekeeper will render a quarterly statement of his account with the institution, which the book-keeper will enter upon his journal, giving the store credit for the total amount of stores issued to the departments, and debiting each department separately with its share.

*Tabulated Statements.*

The number and character of tabulated abstracts of issues of supplies will be determined for each institution by circumstances, according to the convenience of the storekeeper in charge. The forms will vary according to the frequency with which supplies of a particular description are issued, and the number of departments making requisitions for the same. Fuel, for instance, is issued to but few departments, while soap and other household supplies of a similar character are issued to every department, without exception.

It is not necessary that all items consumed should be tabulated. These abstracts are simply a device to save labor, and where a bill is for light, water, or any similar expenditure, which does not occur more than once or twice during a single quarter, it can be entered directly upon the storekeeper's journal, without being recorded upon an abstract.

For suggestions as to the form and use of tabulated statements of the issues of departments, see forms Nos. 14-18.

Form No. 14 exhibits the issue of food to the several kitchens and to the bakery, day by day, and the total amount for the week.

Form No. 15 exhibits the issue of laundry and household supplies, not by the day, but only the total amount for the week, and to a much greater number of departments.

Form No. 16 shows the articles issued to each of the wards on the female side of the house separately, which, on form 15, are grouped together.

Form No. 17 illustrates how an account of the expenditures for improvements and repairs may be stated in such a manner as to show what departments of the institution have received the benefit of such expenditure.

Form No. 18 contains no entries, and is designed simply to show how an account of weekly issues of any description of articles issued to one department may be kept on a quarterly blank.

A weekly statement should be furnished the superintendent, for his information, of the consumption of food, with the average house count, showing the cost, per capita, for table expenses. This is illustrated in Form No. 19.

*Storekeeper's Quarterly Return.*

The storekeeper is expected to render, in addition to the quarterly statement of the cost of each department, an itemized statement (Form No. 20) of all supplies received and issued during the quarter, and the balance, if any, remaining on hand at the end of the quarter. This statement is wholly derived from the classification ledger.



*Annual Inventory.*

It will probably not be found convenient to take an inventory of stores on hand oftener than the law requires, which is at the end of each fiscal year. When this inventory is taken, a deficiency will appear in many of the supplies called for on the classification ledger, owing to natural shrinkage, damage, or other causes. In a few cases there may be a slight excess in quantity, and if some goods are issued at an advanced price, there may be an excess in the amount. In order to reconcile these differences, it will be necessary to enter all ledger balances upon a storekeeper's inventory (Form No. 21), in which the columns entitled "ledger" represent the balances referred to, while the columns entitled "stock" are intended for the entry of the actual amounts and values, when the inventory is taken. The differences in amount and value, if any, are calculated and entered in the column "excess," or "deficiency," as the case may be, and afterward carried to the books of the institution, upon an account known as "Deficiency or Excess."

It may be well to state some of the causes which create this excess or deficiency, and which seems to be unavoidable, in some cases. All articles issued should be charged to the departments, at actual cost; but in some cases a practical difficulty will arise, in attempting to carry out this suggestion, and in the end, in spite of the greatest care, a slight excess or deficiency may appear.

Many difficulties in issuing supplies at cost are overcome by the ingenious devices of accountants, in large establishments. For example: the Pullman Palace Car Company issues all supplies at an even price, unless the quantity issued is sufficient to eliminate the fraction. Where sugar costs eleven and one-quarter cents per pound, it is issued at twelve cents; the excess in amount, at the end of the year, will more than cover the natural loss by shrinkage. In the case, however, of a box containing one hundred cigars, worth twelve and one-half cents apiece, it is proper to issue the box at cost price, as the quantity eliminates the fraction.

The Grand Pacific Hotel issues all goods at cost. If the purchasing agent buys twelve cans of fruit, at four dollars and twenty-five cents per dozen, a single can is not issued at thirty-five and five-twelfth cents, but one can is issued at forty cents and the remaining eleven cans at thirty-five cents. The cost would be entered upon the price book, "35+5," and the five cents added to the first issue. If the fruit had cost four dollars and fifteen cents per dozen, the entry would have been, "35—5."

There could be no objection to equalizing the price on the last as well as on the first issue, if found more convenient. This cannot, however, be so easily done, when the articles bought are in large quantities. For example: a fraction of half a cent on the price per yard could not be added to the first issue of a piece of muslin containing fifty yards, if the issue was only one or two yards. In such cases it would probably be best to issue at an even price, and account for the excess in price in future issues, or at the end of the year.

The following is a transcript of a page of the price book, arranged alphabetically, in use at the Grand Pacific Hotel:

New price.					Article.	Present use price.				
.....	.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	Allspice, whole.....	.....	.....	.....	18	.....
.....	.....	.....	.....	.....	Allspice, ground.....	.....	.....	.....	20	.....
.....	.....	.....	.....	.....	Almonds.....	.....	.....	.....		.....
.....	.....	.....	.....	.....	Asparagus.....	.....	.....	.....		.....
.....	.....	.....	.....	.....	Anchovies.....	.....	.....	.....	13+5	.....
.....	.....	.....	.....	.....	Apricots.....	.....	.....	.....	14-8	.....
.....	.....	.....	.....	.....	Alcohol.....	.....	.....	.....		.....

The several columns in the price-book are intended to note the prices of the different measures in which articles are put up for sale, as, for example, gallons, quarts and pints, pounds, half-pounds or quarter-pounds. The *present use* price indicates the price at which the goods are to be issued, and the *new* price, such goods as are on hand, but not put in store to be issued. The present use price and the new price are often combined by adding an old lot of goods to a new lot, and averaging the price of the whole lot. The prices are kept in lead pencil, as they are subject to frequent change. When a new lot of goods is put in store to be issued, the new price is erased and transferred to the present use price.

### III.

#### THE CLERK OR BOOKKEEPER.

In discussing the duties of the clerk or book-keeper, a remark already made will bear repetition. A book-keeper should properly be an assistant to the business manager of the institution, by whatever title he may be called, steward or clerk, and the book-keeper should have no duties to perform which will interfere with the discharge of his immediate function. The care of his books should not be a matter to be attended to at odd times or spare moments, but it should be regarded as of the first importance, and should always receive prompt attention.

#### *Circle of accounts.*

The character of the entries to be made by the book-keeper, upon his books, has been made clear, probably, by the description of the books given above, and the printed forms illustrating their purpose and use. A few words of additional explanation will, however, show how one account or ledger title is related to another, and how all the titles, taken together, form a complete circle of debits and credits.

The principal titles upon the ledger are as follows:

1. State of Illinois (stock), representing the concern or the proprietor.

2. State Treasury, representing the appropriations made, from time to time, for the support of the institution.

3. Treasurer of the Institution (who may be named), representing the cash in possession of the institution, all of which is supposed to be in the treasurer's hands.

4. Individual Accounts, representing the accounts receivable and payable.

5. Real Estate, representing the land, buildings and permanent improvements.

6. Furniture and Fixtures, representing not only furniture, so-called, but tools, machinery, etc.

7. Farm, Stock, etc., representing live stock, farm implements, etc.

[These three last-named titles are designed to include all investments of a permanent nature, as is done by some manufacturing establishments under the single title "investment." The distinction between these descriptions of property invested, is introduced simply for the purpose of enabling the state government to make comparisons between the amounts under each sub-title, by each of the institutions].

8. Store, representing all supplies in possession of the storekeeper, for which he is responsible.\*

9. Orders. This account is to be kept as a matter of convenience, simply. Since the account with the treasurer of the institution represents cash, this account will represent drafts or checks drawn; as shown, upon an ordinary set of books, by the use of titles representing the names of the different banks in which a concern has deposits.

10. Departments, representing the internal divisions of the establishment, such as bakery, kitchen, farm, etc., in such manner as to show the proportion of net expense incurred on account of each of the departments named.

11. Loss and Gain, representing the deterioration in the value of property; also, the amount expended for maintenance, for which no return is received in the form of cash.

[In addition to the titles just given, the storekeeper will keep a classified account of expense, showing the description of articles purchased or services rendered, and the amount of the total expenditure chargeable to each general title adopted for such classification. This classification will not appear upon the ledger kept by the bookkeeper].

To open a set of books upon the system here recommended, credit "State of Illinois" (stock) with the amount of the inventory.

Debit "State Treasury" with the amount of each appropriation for the benefit of the institution in the state treasury undrawn.

Debit "Treasurer of the Institution" with the amount of cash in his hands under each appropriation.

Debit "Individual Accounts," with all other amounts due the institution.

Debit "Real Estate," "Furniture and Fixtures," and "Farm, Stock, etc." with the amount of inventory under each of the subdivisions.

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\* The titles thus far given include all assets and liabilities, of every description, which enter into the inventory.

Debit "Store" with the amount of supplies on hand, in possession of the storekeeper, and for which he is responsible.

Debit "State of Illinois" (stock) with the amount of all bills due and unpaid by the institution, and with all orders drawn upon the treasurer of the institution which are outstanding and have not been presented for payment, and credit corresponding accounts.

Appropriations made subsequently to the opening of the books should be debited to the "State Treasurer," and credited to the "State of Illinois" (stock), at the time when such appropriations become available for the use of the institution.

Appropriations for ordinary expenses will be debited quarterly, on the first day of the quarter, in the amount appropriated for the expenses of a single quarter.

Appropriations for repairs will be debited annually, on the first day of the appropriation year, in the amount appropriated for repairs for one year.

Appropriations for building, etc., will be debited, in the amount of the appropriation made, on the day when such appropriation takes effect.

Requisitions drawn upon the "State Treasury," in favor of the "Treasurer of the Institution," will be credited to the former and debited to the latter.

When a bill for supplies or services is paid, an order will be drawn upon the treasurer of the institution, and the amount of such order will be credited to "Orders" and debited to the account upon which payment is made.

When the "Treasurer of the Institution" makes settlement with the trustees, according to law, by returning to them the orders which he has paid, he will be given credit for the amount of orders returned, which will be debited to "Orders." The balance of this account will show the amount of orders outstanding, if any, at the time of settlement. It will be well whenever such balance exists to make a memorandum upon the order book of the numbers and amounts of the orders outstanding, of which the balance is composed.

When goods are purchased and delivered, they should be invariably accompanied, at the time of delivery, by an invoice. The amount of all such invoices should be debited to "Store" and credited to the parties authorized to receive payment therefor.

From time to time the storekeeper will make a return to the book-keeper of the amount of goods issued by him, which will be credited to "Store," and debited to the "Departments" to which such issues were made, or to one of the three titles representing permanent investment, as the case may be. The balance of the "Store" account on the general set of books will show the inventory of supplies on hand. The items which go to make up this inventory do not appear upon the general ledger, but upon the classification ledger kept by the storekeeper.

#### *Institution Products.*

Certain departments of an institution do a manufacturing business, or are otherwise productive, and are therefore a source of income, or at least are believed to diminish the cash outlay required for maintenance. Among these may be mentioned, as examples, the farm, the slaughter-house, the shops, and the sewing-room.



1. *The Farm*.—The following rules are given for stating accurately the farm account:

Debit the farm with everything expended upon it, including not only live stock, vehicles, tools and implements, feed, seeds, etc., but also with the cost of all farm improvements and repairs. Debit it with the wages of all employes, and with the value of their board, if boarded in the institution. It may even be debited with the value of the real estate, including both land and buildings, employed in the service of the farm. The only reason why this last debit is not essential, is because it may be preferable to regard the real estate belonging to the institution as a part of the general outfit, for the benefit of all the departments, and its subdivision might make the accounts too complex to be practical. But the interest on the amount invested in farming lands is an element which cannot be omitted in a calculation of the profit or loss incident to farming operations, and the increase or decline of value of the real estate is a part of that gain or loss.

Credit the farm, on the other hand, with the value of all its products, whether sold for cash, or transferred from the farm to some other department. Credit it, also, with the use of teams and farm hands employed or used by any other department. It must not, however, be credited with the value of products consumed upon the farm itself.

The profit or loss in carrying on the farm will appear when an inventory is taken, after making due allowance for the use of land, buildings, etc.

The farmer should be furnished with proper blanks both for acknowledging the receipt of articles provided by the institution, and for making invoices of the products disposed of by him, including the proper charges against other departments for services rendered.

In the ideal set of accounts herewith presented, a distinction has been made between the farm and the farmer. This distinction is unessential. Its only purpose is to discriminate sharply between the running expenses and the amounts invested in live stock, tools, etc.

2. *The Slaughter-House*.—Some of the observations just made apply with equal force to the slaughter-house account, in institutions which do their own butchering.

Debit the slaughter-house with everything furnished to it or for its use and control, including the cost of machinery, tools, teams, and live-stock, whether bought and paid for, or furnished from the farm. If from the farm, the market value should be charged; and where stock is purchased for slaughtering and kept upon the farm, a charge should be made for the keeping of such stock. The slaughter-house should also be charged with the cost of running it, including not only the wages of employes, the value of their board, if boarded in the institution, their incidental expenses when upon the road, etc., but with the maintenance of the teams and other equipment of every description.

Credit it with all invoices of butchered meat furnished the institution, at market rates; also with the sales of hides and other

refuse matter, and with the value of offal furnished to the farm for manure or for feeding hogs.

The balance of this account, taken in connexion with the inventory of all property on hand, after making a fair allowance for the use of the premises, etc., will show the gain or loss resulting from the running of this department.

3. *Shops.*—What has been said respecting the farm and slaughter-house, indicates that the object to be kept in view, in calculating the cost and profit of the manufacturing or producing departments of an institution, is to determine accurately the extent to which such departments are financially a benefit or an injury. The statements made respecting them, in many published reports, are wholly misleading, through the failure to include all the elements which should enter into the computation. There are, of course, advantages not pecuniary, resulting from their establishment, such as furnishing means of employment or training to inmates, which may more than compensate for any extra expense attending their maintenance. But the principle of all these accounts is the same, and it is unnecessary to enlarge upon it further. It should be applied to the shops—the carpenter-shop, machine-shop, shoe-shop, tailor-shop, sewing-room, etc., in the manner shown.

4. *Sewing-Room.*—By reference to the clothing day-book (Form No. 7), it will be observed that an additional per cent. has been added to the cost of the goods, to cover the expense of freight, handling, etc., and in some cases for manufacturing. It is important that these charges should be entered up frequently upon the day-book, and posted to their respective ledger accounts. At the end of the quarter, the book-keeper will make an entry upon his journal, in which he will give the sewing and clothing rooms credit for all goods that have been issued by them, together with the allowance made for manufacturing, etc. These two departments having already been charged by the storekeeper for the cost of the goods, and the expense incurred for help, etc., the difference between the debit and credit side of the account will show in part the net gain or loss. Before closing the account, however, an inventory should be taken of the cost value of both raw and manufactured material, which added to the credit sales, and deducting from that the cost of material and labor, will show the net gain or loss.

#### *Additional Remarks.*

Attention is called to the following remarks respecting certain titles on the general ledger, and concerning titles not entered upon the ledger, but which may be found necessary or useful.

1. Appropriations, while still in the state treasury, undrawn, are called "appropriations;" when in the hands of the treasurer of the institution, they change their name and become "funds."

2. Under the title "Store," are charged all invoices or bills rendered to the institution, with the exception of cattle, which are first charged to the slaughter-house. When, however, they are butchered, such invoices as are delivered at the institution are credited to the slaughter-house, and charged to the store. If the cattle were charged in

the first instance to the "Store," they would appear on the classification twice; first, under the head of cattle, when issued to the slaughter-house; and second, under meat, when issued to the kitchens.

Salaries and wages are also charged to the "Store," because the store-keeper is charged with making the classification of everything received and disbursed for the use of the institution, and it is much more convenient that this classification should be made upon one set of books, than that the work should be divided between different heads.

3. In the ideal set of accounts on the general ledger, "Officers," "Attendants male," and "Attendants female," are treated as if these were departments of the institution. This is not essential to the system, and need not be adhered to, if inconvenient or impracticable. There is, however, a distinction between those officers and employes whose services are confined to a single department and those whose functions are general, such as the superintendent, clerk, matron, etc. This distinction needs to be maintained.

4. The storekeeper will charge the wages of employes to the departments served by them. In order to charge the department also with board of employes, an account called "Board" may be opened, and given credit for the amount.

The latter account represents a gain, and will offset the charges made against any department for board.

The estimated value of the board chargeable to different departments might be made out at the end of each quarter in the following form:

Sundries Dr. to board.....	\$100 00
Slaughter-house .....	\$50 00
Sewing-room .....	50 00

The effect of such an entry would be to make the net gain of the sewing-room and slaughter-house so much less; but it would appear as a gain under board account.

5. The title "Individual and County Ledger" represents simply the total amount of debits and credits which have been entered upon those ledgers. An account may be opened for each ledger, if more convenient.

6. Under the title "Furniture and Fixtures," it will be observed that "Loss or Gain" has been credited with fifteen hundred dollars, which represents an estimated deterioration in value, owing to wear and tear, of three per cent. each quarter year. This is a method in very common use; but an equivalent result may be reached at the end of the year, when the inventory is taken, by valuing the furniture and fixtures anew, if the latter method should be regarded as preferable.

7. Separate accounts must be made of all buildings in process of construction, as is shown under the title "Cottage No. 1." When completed, the cost of each building will be transferred to "Real Estate."

8. Under "Real Estate," the actual cost of all buildings and improvements is carried, from year to year, without charge. Any increase of value is not accounted for from time to time as a gain;

but if a portion of the property should be disposed of at an advanced price, the gain in that case would have to be accounted for.

9. In carrying out the system of accounts recommended for adoption, every practical book-keeper will remember that in double entry a debit is required for every credit; and if necessary, he will open new accounts, as occasion and experience may suggest.\*

### *Closing the Ledger.*

To close the accounts upon the general ledger, at the end of the quarter, or year, open an account entitled "Loss and Gain."

Debit "Loss and Gain" with all expenditures on account of departments, except those for real and permanent improvements, such as lands, buildings, etc. Credit it with all income from sales, profits on manufactured articles, etc. The balance under this title will show the apparent loss, or net cost to the state of maintaining the institution, which must be charged to "State of Illinois." The balance under the latter title will show the present amount of the investment.

### *Balance-Sheets.*

The forms of balance-sheets presented (see page 43 of Form No. 4, and also Form No. 5) are the same as those in general use by accountants everywhere, and for a full explanation of them, if needed, reference may be made to Bryant & Stratton's Manuals of Book-keeping.

## IV.

### THE STATE BOARD.

For the benefit of the readers of this report outside of the state, it may be well to add, before closing, a brief account of the relation sustained, in Illinois, by the board of public charities, to the financial management of the institutions subject to its supervision.

The entire financial control of each institution is in the hands of the trustees and superintendent. The superintendent is declared, by statute, to be the financial manager, and his accounts are audited by his trustees, whose auditing is final.

But, at the expiration of each quarter-year, the trustees are required to forward to the state board such exhibits of the financial management and condition of each institution as the state board may prescribe and require, and to accompany the same with the original vouchers, and also with a sworn copy of the treasurer's cash-book. These exhibits are made upon a blank which is uniform for all the institutions, so that comparisons may be readily made between them.

The state board, at its quarterly meeting, examines the financial statements and vouchers submitted for its inspection, and ascertains whether they are correct. If correct, that fact is certified to

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\* "Suspended accounts," for example, on which may be entered, once in every year, all bills due the institution which are so long overdue as to be practically worthless.



the governor. If not correct, they are returned for correction. If, on the other hand, anything is noticed in the vouchers or elsewhere which calls for explanation or criticism, correspondence is had with the authorities of the institution as to the point in question.

The appropriations made for the ordinary expenses of the institutions are payable in quarterly instalments, in advance. But the law forbids the payment of any such quarterly instalment, in any case whatever, until the certificate of the state board shall have been filed with the governor, approved by him, and delivered to the auditor of public accounts.

The law further provides that no special appropriation for expenses other than ordinary shall be paid in advance. In order to draw any portion of such appropriation, the indebtedness on account thereof must first be created, and an "estimate" (or list of the accounts due) must be filed in the office of the state board, who certify the amount of such estimate in like manner to the governor, and their certificate is subsequently filed with the auditor, who thereupon draws his warrant on the state treasurer for the amount so certified, and no more.

It is the practice of the state board to prepare and publish, at the end of each quarter, a statement, in parallel columns, showing, side by side, the facts essential to a complete knowledge and understanding of the financial history and condition of each institution, and the total footings, for all the institutions taken together, are extended on the right hand of said statement. This statement is sent to all officers and trustees of institutions, for their information, and given to the public through the newspapers.

Under the system just described, the state board is enabled to judge of the financial necessities of the several institutions with sufficient precision to make its estimates, for the legislature, of the amounts necessary to be appropriated, worthy of a very large degree of public confidence. Abuses cannot well grow up without discovery; a spirit of emulation is developed between the institutions; each is made familiar with the affairs of the rest of the group, as well as with its own; and the financial management improves steadily, from year to year.

A general set of books is kept, in the office of the state board, upon which the figures taken from the quarterly statements of the superintendent and treasurer are regularly entered.

#### ACKNOWLEDGMENTS.

Mr. WINES, the secretary of the board of public charities, desires, in conclusion, to make his most cordial acknowledgments to those who have aided him in the preparation of this manual. The idea of it is his own, and he has been engaged upon it at odd moments for many years; but without the help received by him from other persons, it could not have been ready, even its present imperfect shape, at this time.

The ideal accounts, illustrating the system, are the work of Mr. Robert C. Morris, who also devised many of the forms under which they are presented, and wrought out, with great pains, the details into a consistent whole.

Mr. John W. Whipp deserves credit for a careful, thorough revision and criticism of the system, as here presented; and in some particulars the system, as originally devised, has been modified to meet his views.

The Pullman Palace Car Company, the proprietors of the Grand Pacific Hotel (at Chicago), the National Elgin Watch Company, and the officers of the Michigan Asylum for the Insane (at Kalamazoo), have contributed materially to the result reached, by suggestions made by them, as well as by granting Mr. Morris access to their books and allowing him to take copies of portions of their accounts.

Thanks are also due to the officers and especially to the clerks of the public institutions of this state, who have generally manifested an interest in the work, during its progress, have pointed out the ends desirable to be attained and the difficulties to be overcome in accomplishing them, and some of them have aided by furnishing special accounts and statements illustrating the methods to be pursued.

It is hoped that officers in charge of institutions engaged in charitable work, everywhere, may, if this little treatise should chance to fall under their eye, derive benefit from its examination; and that any such officer will feel free to point out, in writing, any defects or improvements, which his own experience may suggest.

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FORMS OF ACCOUNTS.

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FORM No. 1.  
Journal-Daybook.

Ledger folio.	ENTRIES.	
	OCTOBER 1, 1880.	
	Sundries Dr. to sundries:	
	RESOURCES.	
2..	State Treasury—Appropriation for repairs.....	\$5,000 00
3..	“ “ Appropriation for buildings.....	198,640 00
4..	“ “ Appropriation for additional land.....	500 00
6..	Treasurer of institution—Ordinary expense fund.....	8,833 32
13..	Store.....	1,170 80
9..	Real estate.....	539,500 00
12..	Cottage No. 1 (in process of construction).....	1,810 00
10..	Furniture and fixtures.....	50,000 00
11..	Farm, garden, stock and grounds.....	10,000 00
31..	Individual and county ledgers (balances outstanding).....	1,000 00
	LIABILITIES.	
8..	Orders.....	\$2,000 00
1..	State of Illinois (stock).....	814,454 00
5..	State Treasury—Appropriation for ordinary expenses Dr	25,000 00
1..	To State of Illinois.....	25,000 00
	DECEMBER 31.	
13..	Store Dr. to sundries.....	18,797 80
35..	A. Smith, mdse. bought during quarter.....	4,608 00
36..	Field, Leiter & Co., mdse. bought during quarter.....	2,400 00
37..	C. Robinson, mdse. bought during quarter.....	2,000 00
38..	B. Jones, “ “ “ “.....	580 00
40..	J. Ferguson, “ “ “ “.....	49 80
41..	D. Clark, “ “ “ “.....	1,360 00
41..	D. Clark, “ “ “ “.....	300 00
32..	Pay roll for quarter.....	7,500 00
14..	Slaughter house Dr. ....	2,400 00
39..	To J. Steiger, for live stock.....	2,400 00
13..	Store Dr. to sundries.....	2,592 00
14..	Slaughter house, invoices of meat.....	
33..	Farmer, invoices of products.....	2,112 00
		480 00
13..	Departments Dr. To Store.....	
15..	Officers' salaries.....	2,000 00
16..	Attendants, male.....	1,500 00
17..	Attendants, female.....	1,200 00
18..	Officers' kitchen, attendance.....	200 00
18..	“ “ food.....	490 08
18..	“ “ laundry and household supplies.....	2 64
19..	General kitchen, attendance.....	700 00
19..	“ “ food.....	5,260 32
19..	“ “ laundry and household supplies.....	5 28
20..	Bakery, attendance.....	300 00
20..	“ food.....	1,207 20
20..	“ laundry and household supplies.....	3 84
21..	Laundry, attendance.....	150 00
22..	Centre building, attendance.....	200 00
22..	“ laundry and household supplies.....	7 68
23..	Superintendent's department, attendance.....	50 00
23..	“ laundry and household supplies.....	6 24
24..	Officers' department, attendance.....	100 00
24..	“ laundry and household supplies.....	6 24
14..	Slaughter house, attendance.....	100 00
33..	Farmer, attendance.....	100 00
25..	Female wards, laundry and household supplies.....	8 64
26..	Male wards, laundry and household supplies.....	8 64
27..	Boilers and engines, attendance.....	300 00
27..	“ fuel.....	1,600 00
30..	Sewing room. clothing, bedding, etc.....	712 80
30..	Clothing room.....	1,267 20
30..	Sewing and clothing rooms, attendance.....	100 00



## Book of Receipts.

No. of receipt.	Date.	On account of	From what source.	Ledger Folio.	Treasurer of Institution—Ordinary Expense Fund.				Special Appropriations.	Other Ledger Accounts.
					Appropriation.	Counties.	Individuals.	Miscellaneous.		
	1880.									
201	Dec. 30	Morgan county.....	<i>Am't. brought forward</i>		\$25,000 00	\$228 32	\$458 88			
202	" "	F. W. Smith.....	Henry Smith.....	75		100 00				
203	" "	H. J. Murdock.....	M. H. Murdock.....	308			5 00			
204	" "	C. H. Robbins.....	J. M. Robbins.....	252			20 00			
205	" 31	Lincoln county.....		283			3 00			
206	" "	Pike county.....		68		120 00				
207	" "	Menard county.....		92		100 00				
208	" "	Jane Rogers.....	John Rogers.....	71		80 00				
209	" "	Thomas Dimon.....	William Dimon.....	272			2 00			
210	" "	Mary Jones.....	Samuel Jones.....	25			7 00			
211	" "	Farm, garden, stock & grounds.	Sale of cow.....	30			11 00	40 00		
212	" "	Sales of waste material.....		11					200 00	
213	" "	Appropriation for buildings.....	State treasury.....	34						
214	" "	Slaughter house.....	Sale of hides.....	3						
				14					1,810 00	
		Treasurer of Institution			\$25,000 00	\$628 32	\$506 88	\$40 00	\$300 00	
		Dr.								
Dec. 31	To	appropriation ordinary.....		6	\$25,000 02					
" "	" "	" counties.....	" counties.....	6	628 30					
" "	" "	" individuals.....	" individuals.....	6	506 88					
" "	" "	" farm.....	" farm.....	6	40 00					
" "	" "	" miscellaneous.....	" miscellaneous.....	6	390 00					
" "	" "	" appropriation for building.....	" appropriation for building.....	7	1,810 00					
" "	" "	Individual and County Ledgers.								
" "	" "	Cr.								
Dec. 31	By	receipts from counties.....		31	\$628 32					
" "	" "	" individuals.....		31	506 88					





FORM No. 4.  
General Ledger.

DR.				STATE OF ILLINOIS (Stock.)				Page 1.	
								CR.	
1880 Dec. 31	To loss and gain.....	42	\$17,085 20	1880 Oct. 1	By sundries.....	1	\$814,454 12		
" 31	To balance.....		822,368 92	" 1	By ordinary app'n....	1	25,000 00		
			<u>\$839,454 12</u>				<u>\$839,454 12</u>		
				1881 Jan. 1	By balance.....		\$822,368 92		

DR.				STATE TREASURY. APPROPRIATIONS FOR REPAIRS.				Page 2.	
								CR.	
1880 Oct. 1	To sundries.....	1	\$5,000 00	1880 Dec. 31	By balance.....		\$5,000 00		
1881 Jan. 1	To balance.....		\$5,000 00						

DR.				STATE TREASURY. APPROPRIATIONS FOR BUILDINGS.				Page 3.	
								CR.	
1880 Oct. 1	To sundries.....	1	\$198,640 00	1880 Dec. 31	By treasurer.....	16	\$1,810 00		
			<u>\$198,640 00</u>	" 31	By balance.....		196,830 00		
							<u>\$198,640 00</u>		
1881 Jan. 1	To balance.....		\$196,830 00						

DR.				STATE TREASURY. APPROPRIATION FOR LAND.				Page 4.	
								CR.	
1880 Oct. 1	To sundries.....	1	\$500 00	1880 Dec. 31	By balance.....		\$500 00		
1881 Jan. 1	To balance.....		\$500 00						

DR.				STATE TREASURY. APPROPRIATION FOR ORDINARY EXPENSES.				Page 5.	
								CR.	
1880 Oct. 1	To State of Illinois....	1	\$25,000 00	1880 Oct. 3	By treasurer.....	2	\$25,000 00		

## General Ledger—Continued.

DR.		TREASURER OF INSTITUTION. ORDINARY EXPENSE FUND.				Page 6. CR.	
1880				1880			
Oct. 1	To sundries.....	1	\$8,833 32	Dec. 31	By orders.....	3	\$21,387 80
Dec. 31	“ appropriation.....	10	25,000 00	“ 31	“ balance.....		13,920 72
“ 31	“ counties.....	10	628 32				
“ 31	“ individuals.....	10	506 88				
“ 31	“ farm.....	10	40 00				
“ 31	“ miscellaneous.....	10	300 00				
			<u>\$35,308 52</u>				<u>\$35,308 52</u>
1881							
Jan. 1	To balance.....		\$13,920 72				

DR.		TREASURER OF INSTITUTION. BUILDING FUND.				Page 7. CR.	
1880				1880			
Dec. 31	To appropriation.....	10	\$1,810 00	Dec. 31	By orders.....	3	\$1,810 00

DR.		ORDERS.				Page 8. CR.	
1881				1880			
Dec. 31	To treas'r, ordinary..	3	\$21,387 80	Oct. 1	By sundries.....	1	\$2,000 00
“ 31	“ “ building..	1	1,810 00	Dec. 31	“ “ ordinary..	20	19,397 80
“ 31	“ balance.....		10 00	“ 31	“ “ special...	20	1,810 00
			<u>\$23,207 80</u>				<u>\$23,207 80</u>
1881							
Jan. 1	By balance.....						\$10 00

DR.		REAL ESTATE.				Page 9. CR.	
1880				1880			
Oct. 1	To sundries.....	1	\$539,500 00	Dec. 31	By balance.....		\$539,500 00
Dec. 31	To balance.....						
1881							
Jan. 1			\$539,500 00				

DR.		FURNITURE AND FIXTURES.				Page 10. CR.	
1880				1880			
Oct. 1	To sundries.....	1	\$50,000 00	Dec. 31	By loss and gain....	42	\$1,500 00
Dec. 31	“ store.....	2	49 80	“ 31	“ balance.....		48,549 80
			<u>\$50,049 00</u>				<u>\$50,049 80</u>
1881							
Jan. 1	To balance.....		\$48,549 80				

## General Ledger—Continued.

DR. FARM, GARDEN, STOCK AND GROUNDS. Page 11.  
CR.

1880.				1880.			
Oct. 1.	To sundries.....	1	\$10,000 00	Dec. 31	By treasurer.....	10	\$40 00
Dec. 31					By balance.....		9,960 00
1881.							
Jan. 1.	To balance.....		\$9,960 00				

DR. COTTAGE No. 1. (IN PROCESS OF CONSTRUCTION). Page 12.  
CR.

1880.				1880.			
Oct. 1.	To sundries.....	1	\$1,810 00	Dec. 31	By balance.....		\$3,630 00
Dec. 31	“ attendance.....	2	450 00				
“ 31	“ building material.....	1	1,360 00				
			\$3,620 00				\$3,620 00
1881.							
Jan. 1.	To balance.....		\$3,620 00				

DR. STORE. Page 13.  
CR.

1880.				1880.			
Oct. 1.	To sundries.....	1	\$1,170 80	Dec. 31	By departments.....	2	\$20,219 00
Dec. 31	“ “.....	1	18,797 80	“ 31	“ balance.....		2,341 60
“ 31	“ “.....	1	2,592 00				
			\$22,560 60				\$22,560 60
1881.							
Jan. 1.	To balance.....		\$2,341 60				

DR. SLAUGHTER HOUSE. Page 14.  
CR.

1880.				1880.			
Oct. 1.	To J. Steiger.....	1	\$2,400 00	Dec. 31	By invoices.....	1	\$2,112 00
Dec. 31	“ attendance.....	2	100 00	“ 31	“ sales of hides.....	10	100 00
“ 31	“ loss and gain.....	42	212 00	“ 31	“ balance.....		500 00
			\$2,712 00				\$2,712 00
1881.							
Jan. 1.	To balance.....		\$500 00				

DR. OFFICERS. Page 15.  
CR.

1881.				1880.			
Dec. 31	To attendance.....	2	\$2,000 00	Dec. 31	By loss and gain.....	42	\$2,000 00

## General Ledger—Continued.

DR.		ATTENDANTS—MALE.				Page 16. CR.	
1880. Dec. 31	To attendance.....	2	\$1,500 00	1880. Dec. 31	By loss and gain.....	42	\$1,500 00

DR.		ATTENDANTS—FEMALE.				Page 17. CR.	
1880. Dec. 31	To attendance .....	2	\$1,200 00	1880. Dec. 31	By loss and gain. ....	42	\$1,200 00

DR.		OFFICERS' KITCHEN.				Page 18. CR.	
1880. Dec. 31	To attendance.....	2	\$200 00	1880. Dec. 31	By loss and gain. ....	42	\$692 72
" 31	" food.....		490 08				
" 31	" laundry and house- hold expenses ....		2 64				
			\$692 72				\$692 72

DR.		GENERAL KITCHEN.				Page 19. CR.	
1880. Dec. 31	To attendance.....	2	\$700 00	1880. Dec. 31	By loss and gain.....	42	\$5,965 60
" 31	" food.....		5,260 32				
" 31	" laundry and house- hold expenses....		5 28				
			\$5,965 60				\$5,965 60

DR.		BAKERY.				Page 20. CR.	
1880. Dec. 31	To attendance.....	2	\$300 00	1880. Dec. 31	By loss and gain.....	42	\$1,511 04
" 31	" food.....	2	1,207 20				
" 31	" laundry and house- hold expenses....	2	3 84				
			\$1,511 04				\$1,511 04



## General Ledger—Continued.

DR.		LAUNDRY.				Page 21. CR.	
1880. Dec. 31	To attendance.....	2	\$150 00	1881. Dec. 31	By loss and gain.....	42	\$572 40
" 31	" laundry and house- hold supplies.....	2	422 40				
			\$572 40				\$572 40

DR.		CENTRAL BUILDING.				Page 22. CR.	
1880. Dec. 31	To attendance.....	2	\$200 00	1880. Dec. 31	By loss and gain.....	42	\$207 68
" 31	" laundry and house- hold supplies.....	2	7 68				
			\$207 68				\$207 68

DR.		SUPERINTENDENT'S DEPARTMENT.				Page 23. CR.	
1880. Dec. 31	To attendance.....	2	\$50 00	1880. Dec. 31	By loss and gain.....	42	\$56 24
" 31	" laundry and house- hold supplies.....	2	6 24				
			\$56 24				\$56 24

DR.		OFFICERS' DEPARTMENT.				Page 24. CR.	
1880. Dec. 31	To attendance.....	2	\$100 00	1880. Dec. 31	By loss and gain.....	42	\$106 2
" 31	" laundry and house- hold supplies.....	2	6 24				
			\$106 24				\$106 2

DR.		FEMALE WARDS.				Page 25. CR.	
1880. Dec. 31	To laundry and household supplies.	2	\$8 64	1880. Dec. 31	By loss and gain.....	42	\$8 64

## General Ledger—Continued.

DR.		MALE WARDS.				Page 26. CR.	
1880. Dec. 31	To laundry and household supplies.	2	\$8 64	1880. Dec. 31	By loss and gain .....	42	\$8 64

DR.		BOILERS AND ENGINES.				Page 27. CR.	
1880. Dec. 31	To attendance.....	2	\$300 00	1880. Dec. 31	By loss and gain .....	42	\$1,900 00
	To fuel .....	2	1,600 00				
			\$1,900 00				\$1,900 00

DR.		IMPROVEMENTS AND REPAIRS.				Page 28. CR.	
1880. Dec. 31	To attendance.....	2	\$50 00	1880. Dec. 31	By loss and gain .....	42	\$350 00
	To building material.	2	300 00				
			\$350 00				\$350 00

DR.		INSTITUTION (FOR BEDDING, ETC).				Page 29. CR.	
1880. Dec. 31	To sewing and clothing rooms.....	3	\$360 00	1880. Dec. 31	By loss and gain.....	42	\$360 00

DR.		SEWING AND (CLOTHING ROOMS).				Page 30. CR.	
1880. Dec. 31	To store, sewing room	2	\$712 80	1880. Dec. 31	By individual ledger.		\$1,782 00
" 31	" clothing room	2	1,267 20	" 31	" institution.....		360 00
" 31	" attendance...		100 00				
" 31	" loss and gain.		62 00				
			\$2,142 00				\$2,142 00

## General Ledger—Continued.

DR. INDIVIDUAL AND COUNTY LEDGERS.							Page 31.
							CR.
1881.				1880.			
Oct. 1	To sundries.....	1	\$1,000 00	Dec. 31	By counties.....	10	\$628 32
Dec. 31	“ “ “ “ .....	3	1,782 00	“ 31	“ individuals.....	10	506 88
“ 31	“ refunded money..	20	10 00	“ 31	“ balance .....		1,656 80
			\$2,792 00				\$2,792 00
1881.							
Jan. 1	To balance.....		\$1,656 80				

DR. PAY ROLL.							Page 32.
							CR.
1880.							
Dec. 31	To orders .....	20	\$7,050 00	Dec. 31	By store.....	1	\$7,500 00
“ 31	“ “ “ “ .....	20	450 00				
			\$7,500 00				\$7,500 00

DR. FARMER.							Page 33.
							CR.
1880.				1880.			
Dec. 31	To attendance.....	2	\$100 00	Dec. 31	By invoices .....	1	\$480 00
“ 31	“ loss and gain.....	....	380 00				
			\$480 00				\$480 00

DR. SALES OF WASTE MATERIAL.							Page 34.
							CR.
1880.				1880.			
Dec. 31	To loss and gain.....	....	\$200 00	Dec. 31	By treasurer.....	10	\$200 00

DR. A. SMITH.							Page 35.
							CR.
1880.							
Dec. 31	To orders.....	20	\$4,608 00	Dec. 31	By store.....	1	\$4,608 00

## General Ledger—Continued.

Page 36.  
CR.

DR.

FIELD, LEITER &amp; CO.

1880 Dec. 31	To orders.....	20	\$2,400 00	1880 Dec. 31	By store.....	1	\$2,400 00
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Page 37.  
CR.

DR.

C. ROBINSON.

1880 Dec. 31	To orders.....	20	\$2,000 00	1880 Dec. 31	By store.....	1	\$2,000 00
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Page 38.  
CR.

DR.

B. JONES.

1880 Dec. 31	To orders.....	20	\$580 00	1880 Dec. 31	By store.....	1	\$580 00
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Page 39.  
CR.

DR.

J. STEIGER.

1880 Dec. 31	To orders.....	20	\$2,400 00	1880 Dec. 31	By store.....	1	\$2,400 00
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Page 40.  
CR.

DR.

J. FERGUSON.

1880 Dec. 31	To orders.....	20	\$49 80	1880 Dec. 31	By store.....	1	\$49 80
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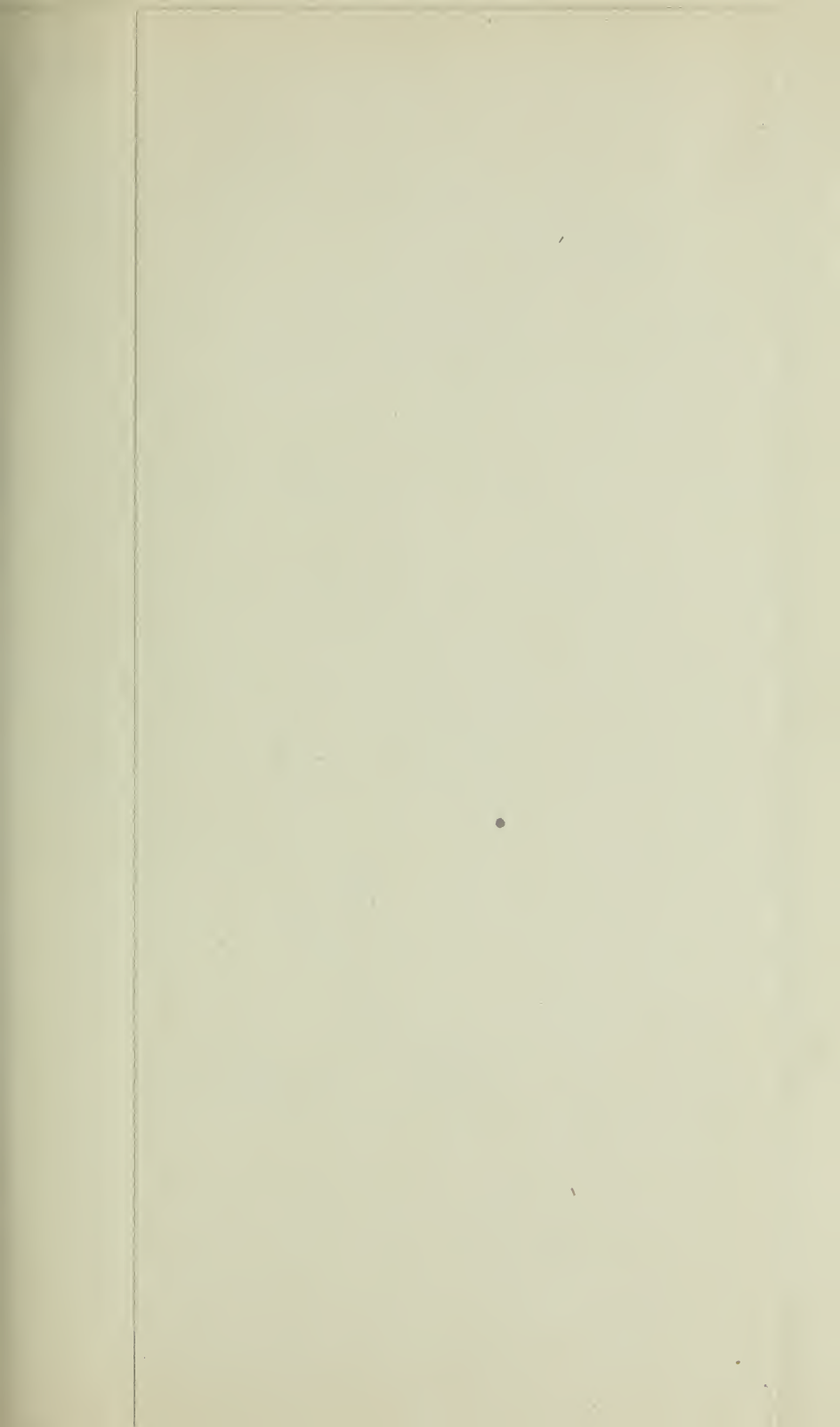
Page 41.  
CR.

DR.

D. CLARK.

1880 Dec. 31	To orders.....	20	\$1,360 00	1880 Dec. 31	By store.....	1	\$1,360 00
		20	300 00			1	300 00
			\$1,660 00				\$1,660 00





## FORM No. 5.

## Balance Sheet.

Accounts.	Ledger folio.	TRIAL BALANCE.		Inventory.	REPRESENTATIVE.		STOCK.		REAL.	
		Dr.	Cr.		Losses.	Gains.	Dr.	Cr.	Resources.	Liabilities.
State of Illinois (stock) .....	1		\$839,454 12					\$839,454 12		
State treasury.										
Appropriation for repairs .....	2	\$5,000 00							\$5,000 00	
" " buildings .....	3	198,640 00	1,810 00						196,830 00	
" " additional land .....	4	500 00							500 00	
Treasurer of institution.										
Ordinary expense fund .....	6	35,308 52	21,387 80						13,920 72	
Orders .....	8	23,197 00	23,207 00							\$10 00
Store .....	13	22,560 60	20,219 00	2,341 60					2,341 60	
Slaughter-house .....	14	2,500 00	2,212 00	500 00		\$212 00			500 00	
Officers .....	15	2,000 00			\$2,000 00					
Attendants, male .....	16	1,500 00			1,500 00					
Attendants, female .....	17	1,200 00			1,200 00					
Officers' kitchen .....	18	692 72			692 72					
General kitchen .....	19	5,965 60			5,965 60					
Bakery .....	20	1,511 04			1,511 04					
Laundry .....	21	572 40			572 40					
Centre building .....	22	207 68			207 68					
Superintendent's department .....	23	56 24			56 24					
Officers' department .....	24	106 24			106 24					
Female wards .....	25	8 64			8 64					
Male wards .....	26	8 64			8 64					
Boilers and engines .....	27	1,900 00			1,900 00					
Improvements and repairs .....	28	350 00			350 00					
Institution, for bedding, etc .....	29	360 00			360 00					
Furniture .....	10	50,049 80		48,549 80	1,500 00				48,549 80	
Sewing and clothing rooms .....	30	2,080 00	2,142 00			62 00				
Sale of waste material .....	34		200 00			200 00				
Farmer .....	33	160 00	450 00			390 00				
Farm, garden, stock and grounds .....	11	10,000 00	40 00						9,960 00	
Real estate .....	9	539,500 00							539,500 00	
Cottage No. 1 .....	12	3,620 00							3,620 00	
Patients' ledger .....	31	2,792 00	1,135 20						1,656 80	
Total .....		\$912,287 12	\$912,287 12							
To stock—net loss .....						17,085 20	17,085 20			
					\$17,939 20	\$17,939 20				
To balance, net capital .....							822,368 92			822,368 92
Totals .....							\$839,454 12	\$839,454 12	\$822,378 92	\$822,378 92

Dr.

## LOSS AND GAIN.

Page 42.  
Cr.

1880																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Dr.

## BALANCE.

Page 43.  
Cr.

1881		1881		1881	
Resources.		Liabilities.			
Jan. 1	Appropriation for buildings.....	3	Jan. 1	State of Illinois (stock).....	1
"	" " repairs.....	2		Orders.....	8
"	" " additional land.....	4			
	Ordinary expense fund.....	6			
	Real estate.....	9			
	Furniture and fixtures.....	10			
	Farm, garden, etc.....	11			
	Cottage No. 1.....	12			
	Store.....	13			
	Slaughter house.....	14			
	Individual and county ledgers.....	31			
			</		

## Resources.

## Liabilities.

FORM No. 6.  
*Patients' Ledger.*

Page 250.  
 CR.

Dr.  
 Security, Logan county.

WILLIAM SMITH.  
 Address, Lincoln.

1880.				1881.			
Dec. 31	1 pair boots .....	75	\$2 75	Mar. 31	By county.....	68	\$7 81
" 31	1 cap.....	75	55				
" 31	1 coat.....	75	4 40				
" 31	1 comb.....	75	11				

Page 251.  
 CR.

Dr.  
 Security, Logan county.

ED. WILLIAMS.  
 Address, Lincoln.

1880.				1880.			
Dec. 31	1 pair drawers.....	75	44	Mar. 31	By county .....	68	\$3 87
" 31	1 handkerchief.....	75	13				
" 31	1 pair shoes.....	75	\$3 30				

Page 252.  
 CR.

Dr.  
 Security, M. E. Murdock.

H. J. MURDOCK.  
 Address, Quincy.

1880.				1880.			
Dec. 31	1 undershirt.....	75	55	Dec. 31	By cash.....	10	\$20 00
" 31	1 suit clothes.....	75	\$8 80				
			10 65				
1881.							
Mar. 31	To balance.....		\$20 00				\$20 00
				1881.			
				April 1	By balance.....		\$10 65

FORM No. 7.  
*County Ledger.*

Page 68.  
 CR.

Dr.

LOGAN COUNTY.  
 Address, Lincoln.

1881.							
Mar. 31	William Smith .....	250	\$7 81				
" 31	Ed. Williams.....	250	3 87				



Ledger Folio..	
	Am
250	William 1 p 1 c 1 c 1 c
251	Ed. Wi 1 p 1 h 1 p
282	H. J. 1 1 u 1 s
260	Sarah 1 p 1 c 1 h 1 h
281	Laura 1 p 10 y Ma
	Femal 1 d
	Femal 1 d
	Superi 12 y Ma
	Receiv

Sundries  
Individual's  
Institution, 1

Sewing and

## Clothing Day-Book.

Ledger Folio.	December 31, 1880.	Inmate.	Institut'n.	Sewing Room.		Clothing Room.		Commission and charges for manufac-turing.
		Dr.	Dr.	Dr.	Cr.	Dr.	Cr.	
	Amount brought forward.....	\$1,750 93	\$306 70		\$656 58		\$1,248 08	\$152 97
	“ “ .....							
250	William Smith—							
	1 pair boots.....	2 75				2 50		25
	1 cap.....	55				50		05
	1 coat.....	4 40				4 00		40
	1 comb.....	11				10		01
	“ “ .....							
251	Ed. Williams—							
	1 pr drawers.....	41				40		04
	1 handkerchief.....	13				12		01
	1 pair shoes.....	3 30				3 00		30
	“ “ .....							
282	H. J. Murdock—							
	1 undershirt.....	55				50		05
	1 suit clothes.....	8 80				8 00		80
	“ “ .....							
260	Sarah McCann—							
	1 pair buskins.....	1 10			1 00			10
	1 comb.....	11			10			01
	1 handkerchief.....	13			12			01
	1 hat.....	55			50			05
	“ “ .....							
281	Laura Evans—							
	1 pair shoes.....	1 65			1 50			15
	10 yards dress goods.....	5 50			5 00			50
	Making dress.....	1 00						1 00
	“ “ .....							
	Female ward No. 1—							
	1 doz. blankets.....		19 80		18 00			1 80
	“ “ .....							
	Female ward No. 2—							
	1 doz. blankets.....		19 80		18 00			1 80
	“ “ .....							
	Superintendent's department—							
	12 yds. table linen.....		13 20		12 00			1 20
	Making table cloth.....		50					50
	“ “ .....							
	Received from store during quarter.....			712 80		1,267 20		
		\$1,782 00	\$360 00	\$712 80	\$712 80	\$1,267 20	\$1,267 20	\$162 00

## Memorandum for Journal entry.

Sundries Dr. To sundries—	
Individual's ledger.....	\$1,782 00
Institution, for bedding, etc.....	360 00
Sewing and clothing rooms.....	\$2,142 00

## FORM No. 9.

## Statement Book.

STATE TREASURY.											
Year .....	Quarter ending—	APPROPRIATION FOR ORDINARY EXPENSES.					APPROPRIATION FOR REPAIRS.				
		<i>Dr.</i>	<i>Cr.</i>		<i>Dr.</i>	<i>Cr.</i>		<i>Cr.</i>		<i>Cr.</i>	
		Balance undrawn commencing quarter.	Appropriation due commencing quarter.	Total.	Amount drawn.	Amount undrawn at end of quarter.	Balance undrawn commencing quarter.	Appropriation due commencing quarter.	Total.	Amount drawn.	Amount undrawn at end of quarter.
1880	December 31	.....	\$25,000 00	\$25,000 00	\$25,000 00	.....	\$5,000 00	.....	\$5,000 00	.....	\$5,000 00
1881	March 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	June 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	September 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	December 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	March 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	June 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	September 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	December 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—The first two pages only of the statement book are here printed in full. For the rest, the first year only is given. It is designed that these two pages shall be opposite each other, in the blank book prepared after this model.



[illegible]

## TREASURER OF THE INSTITUTION—Continued.

[illegible]



Statement-Book—Continued.

DEPARTMENT ACCOUNTS.															
Year.....	Quarter ending.	ORDERS.					Cr.		Dr.				STORES.		Cr.
		Paid.	Outstand- ing at end of quarter.	Total.	Outstand- ing com- mencing quarter.	Issued.	Total.	Stock on hand com enc g quarter.	Invoices received.	Total.	Issued to depart- ments.	Stock on hand at the end of quarter.			
1880	December 31	\$23,197 00	\$10 00	\$23,207 00	\$2,000 00	\$21,207 00	\$23,207 00	\$1,170 80	\$21,389 80	\$22,560 60	\$20,219 00	\$2,341 60	\$22,560 60		
1881	March 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
1881	June 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
1881	September 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		

DEPARTMENT ACCOUNTS—Continued.

DEPARTMENT ACCOUNTS—Continued.												
Dr.	OFFICERS.			Cr.			Dr.			Cr.		
	Attend'ee.	Total.	Loss and gain,	Total.	Attend'ee.	Total.	Attend'ee.	Total.	Loss and gain.	Attend'ee.	Total.	Loss and gain.
	\$2,000 00	\$2,000 00	\$2,000 00	\$2,000 00	\$1,500 00	\$1,500 00	\$1,500 00	\$1,500 00	\$1,500 00	\$1,200 00	\$1,200 00	\$1,200 00
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....











Or:

[illegible]

Cr.

[illegible]



LOSS AND GAIN.													
Dr.													
Year.....	Quarter ending.	Officers.	Attend-ants. Male.	Attend-ants. Female.	Officers' kitchen.	General kitchen.	Bakery.	Laundry.	Centre building.	Superin-tendent's depart-ment.	Officers' depart-ment.	Female wards.	Male wards.
1880	December 31	\$2,000 00	\$1,500 00	\$1,200 00	\$692 72	\$5,965 60	\$1,511 04	\$572 40	\$207 08	\$56 24	\$106 24	\$8 64	\$8 64
1881	March 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	June 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	September 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	December 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	March 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	June 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882	September 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LOSS AND GAIN—Continued.													
Cr.													
Boilers and engines.	Improve-ments and repairs.	Institut'n. for bedding.	Furniture.	Total.	Sewing and clothing room.	Slaughter house.	Sales of waste material.	Farmer.	Net loss.	Total.			
\$1,900 00	\$350 00	\$360 00	\$1,500 00	\$17,939 20	\$62 00	\$212 00	\$200 00	\$380 00	\$17,085 20	\$17,939 20			
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
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.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			



Year .....	Quarter ending	CLASSIFICATION.										
		ATTEND- ANCE.	Food.			CLOTHING, BEDDING, ETC.						
			Stock on hand com- mencing quarter.	Received.	Total to be ac- counted for.	Issued.	Stock on hand at end of quarter.	Stock on hand com- mencing quarter.	Received.	Total to be ac- counted for.	Issued.	Stock on hand at end of quarter.
1880.....	December 31.....	\$7,500 00	\$242 40	\$7,200 00	\$7,442 40	\$6,957 60	\$484 80	\$420 00	\$2,400 00	\$2,820 00	\$1,980 00	\$840 00
1881.....	March 31.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881.....	June 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881.....	September 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

CLASSIFICATION—Continued.

Year .....	Quarter ending	CLASSIFICATION.									
		LAUNDRY SUPPLIES.					FUEL.				
		Stock on hand com-mencing quarter.	Received.	Total to be ac-counted for.	Issued.	Stock on hand at end of quarter.	Stock on hand com-mencing quarter.	Received.	Total to be ac-counted for.	Issued.	Stock on hand at end of quarter.
1880.....	December 31.....	\$104 40	\$540 00	\$644 40	\$435 60	\$208 80	\$400 00	\$2,000 00	\$2,400 00	\$1,600 00	\$800 00
1881.....	March 31.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881.....	June 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881.....	September 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....



## Statement-Book—Concluded.

Year.....	Quarter ending—	CLASSIFICATION—Continued.									
		HOUSEHOLD EXPENSES.					FURNITURE.				
		Stock on hand commencing quarter.	Received.	Total to be accounted for.	Issued.	Stock on hand at end of quarter.	Stock on hand commencing quarter.	Received.	Total to be accounted for.	Issued.	Stock on hand at end of quarter.
1880	December 31.....	\$4 00	\$40 00	\$44 00	\$36 00	\$8 00	.....	\$49 80	\$49 80	\$49 80	.....
1881	March 31.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	June 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881	September 30.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## CLASSIFICATION—Continued.

	BUILDINGS, IMPROVEMENTS AND REPAIRS.					
	BUILDINGS, IMPROVEMENTS AND REPAIRS.					
	Stock on hand commencing quarter.	Received.	Total to be accounted for.	Issued.	Stock on hand at end of quarter.	
.....	.....	\$1,660 00	\$1,660 00	\$1,660 00	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....

## FORM No. 10.

*Storekeeper's Journal.*

Ledger folio.	OCTOBER 7, 1880.		
	Classification Dr. to Institution.....		\$800 00
	5 lbs. baking power at 20c.....	\$1 00	
	10 lbs. baking soda at 5c.....	50	
	25 lbs. cracked wheat at 2c.....	50	
	50 lbs. crackers at 6c.....	3 00	
	20 bbls. flour, wheat, at \$5 00.....	100 00	
	5 bu. corn meal at 50c.....	2 50	
	25 lbs. yeast at 12c.....	3 00	
	1,200 lbs. beef, roasts, at 8c.....	96 00	
	1,000 lbs. beef, steaks, at 8c.....	80 00	
	150 lbs. mutton at 6c.....	9 00	
	150 lbs. sausage at 8c.....	12 00	
	700 lbs. salt beef at 5c.....	35 00	
	50 lbs. fish, fresh, at 10c.....	5 00	
	150 lbs. fish, salt, at 3c.....	4 50	
	80 bu. potatoes at 50c.....	40 00	
	40 bu. apples at 50c.....	20 00	
	800 lbs. butter at 15c.....	120 00	
	100 lbs. sugar, granulated, at 12c.....	12 00	
	700 lbs. sugar, C at 8c.....	56 00	
	6 pair boots at \$2 50.....	15 00	
	6 pair buskins at \$1 00.....	6 00	
	6 caps at 50c.....	3 00	
	6 coats, woolen, at \$4 00.....	24 00	
	5 combs at 10c.....	50	
	15 pair drawers at 40c.....	6 00	
	25 handkerchiefs at 12c.....	3 00	
	2 hats, womens at 50c.....	1 00	
	2 pair shoes, men's, at \$3 00.....	6 00	
	5 pair shoes, women's, at \$1 50.....	7 50	
	20 undershirts at 50c.....	10 00	
	6 suits, men's, at \$8 00.....	48 00	
	2 doz. blankets at \$18 00.....	36 00	
	4 yds. table linen at \$1 00.....	4 00	
	60 yds. dress goods, woolen, at 50c.....	30 00	
	(Classified statement of invoices for the week ending October 7, 1880.)		
	Departments (for food), Dr. to Classification.....		
	Officers' kitchen.....	\$40 84	
	General kitchen.....	438 36	
	Bakery.....	100 60	
	4 lbs. baking powder at 20c.....		80
	8 lbs. baking soda at 5c.....		40
	20 lbs. cracked wheat at 2c.....		40
	45 lbs. crackers at 6c.....		2 70
	19 bbls. flour at \$5 00.....		95 00
	4 bu. corn meal, at 50c.....		2 00
	20 lbs. yeast at 12c.....		2 40
	1,200 lbs. beef, roasts at 8c.....		96 00
	1,000 lbs. beef steak at 8c.....		80 00
	150 lbs. mutton at 6c.....		9 00
	150 lbs. sausage at 8c.....		12 00
	660 lbs. salt beef at 5c.....		32 50
	50 lbs. fish, fresh at 10c.....		5 00
	140 lbs. fish, salt at 3c.....		4 20
	75 bu. potatoes at 50c.....		37 50
	39 bu. apples at 50c.....		19 50
	780 lbs. butter at 15c.....		117 00
	95 lbs. sugar, granulated at 12c.....		11 40
	650 lbs. sugar, C at 8c.....		52 00
	(Journalized from abstract of food issued for the week ending October 7.)		

## Storekeeper's Journal.—Continued.

Ledger folio...	OCTOBER 7, 1880.—Continued.		
	<i>Departments (for laundry and household supplies), Dr. to Classification.</i>		
	Laundry.....	\$35 20	
	Officers' kitchen.....	22	
	General kitchen.....	44	
	Bakery.....	32	
	Centre building.....	64	
	Superintendent's department.....	52	
	Officers' department.....	52	
	Female wards.....	72	
	Male wards.....	72	
	80 lbs. soap, hard, at 6c.....		4 80
	2,000 lbs. soap, soft, at 1½c.....		30 00
	5 lbs starch at 30c.....		1 50
	16 lbs. sapolio at 10c.....		1 60
	7 lbs. soap, castile, at 20c.....		1 40
	(Journalized from abstract of laundry and household supplies issued for the week ending October 7.)		
	—DECEMBER 31.—		
	<i>Classification Dr. to Institution.</i>		\$4,289 80
	1,000 tons coal, bituminous at \$2 00.....	\$2,000 00	
	1,000 lbs. soap, hard, at 6c.....	60 00	
	30,000 lbs. soap, soft, at 1½c.....	450 00	
	100 lbs. starch at 30c.....	30 00	
	200 lbs. sapolio at 10c.....	20 00	
	100 lbs. soap, castile at 20c.....	20 00	
	9 chairs at \$1 00.....	9 00	
	6 chairs at \$3 00.....	18 00	
	6 chairs at \$2 00.....	12 00	
	24 bowls at 20c.....	4 80	
	2 bowls at 10c.....	20	
	22 bowls at 15c.....	3 30	
	10 bowls at 25c.....	2 50	
	200 M brick at \$6 00.....	1,200 00	
	10 M ft. lumber, dressed, at \$16 00.....	160 00	
	3,000 lbs. paint, lead, at 10c.....	300 00	
	(The foregoing entry is journalized from a statement of additional invoices received by the storekeeper during the quarter ending December 31st, 1880. The items would have been included in the weekly statement on the first page if it had been found convenient to divide them into weekly parcels.)		
	<i>Boilers and engines Dr. to Classification.</i>	\$1,600 00	
	To 800 tons coal, bituminous at \$2 00.....		\$1,600 00
	(Estimated amount consumed during the quarter.)		
	<i>Furniture and fixtures Dr. to Classification.</i>	\$49 80	
	21 chairs.....		\$39 00
	58 bowls.....		10 80
	(Journalized from abstract of issues for quarter ending December 31.)		
	<i>Departments Dr. to Classification.</i>		
	Sewing room.....	\$712 80	
	Clothing room.....	1,267 20	
	60 pair boots at \$2 50.....		\$150 00
	60 pair buskins at \$1 00.....		60 00
	60 caps at 50c.....		30 00
	60 coats, woolen, at \$4 00.....		240 00
	48 combs at 10c.....		4 80
	156 pair drawers at 40c.....		62 40
	240 handkerchiefs at 12c.....		28 80
	24 hats at 50c.....		12 00
	24 pair shoes, mens, at \$3 00.....		72 00
	48 pair shoes, womens, at \$1 50.....		72 00
	216 undershirts at 50 c.....		108 00
	60 suits, mens, at \$8 00.....		480 00
	18 dozen blankets at \$18 00.....		324 00
	36 yards table linen at \$1 00.....		36 00
	600 yards dry goods, woolen, at 50c.....		300 00
	(Journalized from abstract of issues for the quarter ending December 31.)		

## Storekeeper's Journal.—Continued.

DECEMBER 31, 1880.—Continued.

Ledger folio...			
	Classification Dr. to Institution.....		\$7,500 00
...	Attendance, salaries.....	\$2,000 00	
...	"    wages of employes.....	5,000 00	
...	"    labor not on pay-roll.....	500 00	
	Departments for Attendance, Dr. to Classification.....		
...	Officers' kitchen.....	\$200 00	
...	General kitchen.....	700 00	
...	Bakery.....	300 00	
...	Laundry.....	150 00	
...	Centre building.....	200 00	
...	Superintendent's department.....	50 00	
...	Officers' department.....	100 00	
...	Boilers and engines.....	300 00	
...	Improvements and repairs.....	50 00	
...	Cottage No. 1.....	450 00	
...	Sewing and clothing rooms.....	100 00	
...	Slaughter house.....	100 00	
...	Farmer.....	100 00	
...	Officers, salaries.....	2,000 00	
...	Attendants, male.....	1,500 00	
...	Attendants, female.....	1,200 00	
...	Attendance, salaries.....	2,000 00	
...	"    wages of employes.....	5,000 00	
...	"    labor not on pay-roll.....	500 00	
	(The pay-rolls have been combined and journalized for the quarter ending December 31st. When payment is made monthly it will be necessary to journalize each pay-roll separately.)		
	Departments (for building material) Dr. to Classification.....		
...	Improvements and repairs.....	\$300 00	
...	Cottage No. 1.....	1,360 00	
...	200 M. brick at \$600.....		\$1,200 00
...	10 M. feet lumber, dressed, at \$16 00.....		160 00
...	3,000 pounds paint, lead at 10c.....		300 00
...	(Journalized from abstract of building material issued for the quarter ending December 31.)		
	CLOSING ENTRIES.		
	Institution Dr. to Departments.....	\$20,219 00	
...	Officers, attendance.....		\$2,000 00
...	Attendants, male, attendance.....		1,500 00
...	"    female, ".....		1,200 00
...	Officers' kitchen, ".....		200 00
...	"    food.....		490 08
...	"    laundry and household supplies.....		2 64
...	General kitchen, attendance.....		700 00
...	"    food.....		5,260 32
...	"    laundry and household supplies.....		5 28
...	Bakery, attendance.....		300 00
...	"    food.....		1,207 20
...	"    laundry and household supplies.....		3 84
...	Laundry, attendance.....		150 00
...	"    and household supplies.....		422 40
...	Centre building, attendance.....		200 00
...	"    laundry and household supplies.....		7 68
...	Superintendent's department, attendance.....		50 00
...	"    laundry and household supplies.....		6 24
...	Officers' department, attendance.....		100 00
...	"    laundry and household supplies.....		6 24
...	Boilers and engines, attendance.....		300 00
...	"    fuel.....		1,600 00
...	Sewing room, clothing, bedding, etc.....		712 80
...	Clothing room.....		1,267 20
...	Sewing and clothing rooms, attendance.....		100 00
...	Female wards, laundry and household supplies.....		8 64
...	Male wards.....		8 64
...	Slaughter-house, attendance.....		100 00
...	Farmer, attendance.....		100 00
...	Furniture and fixtures, furniture.....		49 80
...	Improvements and repairs, attendance.....		50 00
...	"    building material.....		300 00
...	Cottage No. 1, attendance.....		450 00
...	"    building material.....		1,360 00

FORM

Insti

Dr.

1880.				
December	31.	To officers, attendance.....	10	\$2,000 00
"	31.	Attendants, male, attendance.....	11	1,500 00
"	31.	female, .....	12	1,200 00
"	31.	Officers' kitchen, attendance.....	13	200 00
"	31.	food.....	14	490 08
"	31.	laundry and household supplies.....	15	2 64
"	31.	General kitchen, attendance.....	16	700 00
"	31.	food.....	17	5,260 32
"	31.	laundry and household supplies.....	17	5 28
"	31.	Bakery, attendance.....	19	300 00
"	31.	food.....	20	1,207 20
"	31.	laundry and household supplies.....	21	3 84
"	31.	Laundry, attendance.....	22	150 00
"	31.	laundry and household supplies.....	23	422 40
"	31.	Centre building, attendance.....	24	200 00
"	31.	laundry and household supplies.....	25	7 68
"	31.	Superintendent's department, attendance.....	26	50 00
"	31.	Supt. departm't, laundry and household supplies.....	27	6 24
"	31.	Officers' department, attendance.....	28	100 00
"	31.	Officers' dept't, laundry and household supplies.....	29	6 24
"	31.	Female wards, .....	30	8 64
"	31.	Male .....	31	8 64
"	31.	Sewing room, clothing, bedding, etc.....	32	712 80
"	31.	Clothing room, .....	33	1,267 20
"	31.	Sewing and clothing rooms, attendance.....	34	100 00
"	31.	Slaughter house, attendance.....	35	100 00
"	31.	Farmer, attendance.....	36	100 00
"	31.	Furniture and fixtures, furniture.....	37	49 80
"	31.	Cottage No. 1, attendance.....	38	450 00
"	31.	1, building material.....	39	1,360 00
"	31.	Improvements and repairs, attendance.....	40	50 00
"	31.	building material.....	41	300 00
"	31.	Boilers and engines, attendance.....	42	300 00
"	31.	fuel.....	43	1,600 00
		Balance as per classified ledger.....		2,341 60
				\$22,560 60

\* Posted from storekeeper's journal.



*D*

Oct

Nov

Dec

Jan

Oct

Nov

Dec

## FORM No. 11.

## Classification Ledger.

Page 30.

## FOOD.

BAKING POWDER.										Dr.	FLOUR, WHEAT.										Cr.
Date.	Folio.	Quan.	Price.	Amount.	Date.	Folio.	Quan.	Price.	Amount.		Date.	Folio.	Quan.	Price.	Amount.	Date.	Folio.	Quan.	Price.	Amount.	
1880.		Lbs.			1880.		Lbs.				1880.		Bbls.			1880.		Bbls.			
October 7	Bal.	12	\$ 29	\$2 40	October 7	2	4	\$ 20	\$ 80		October 7	1	Bal.	32	\$5 00	\$50 00	October 7	1	Bal.	19	\$95 00
" 7	1*	5		1 00	" 14		3		60		" 7	*	20		100 00	" 14		17		85 00	
" 14		5		1 00	" 21		4		80		" 14		20		100 00	" 21		19		95 00	
" 21		5		1 00	" 28		2		40		" 21		20		100 00	" 28		18		90 00	
" 28		5		1 00	Novem'r 4		4		80		" 28		20		100 00	Novem'r 4		17		85 00	
Novem'r 4		5		1 00	" 11		4		80		Novem'r 4		20		100 00	" 11		18		90 00	
" 11		5		1 00	" 18		2		40		" 11		20		100 00	" 18		19		95 00	
" 18		5		1 00	" 25		5		1 00		" 18		20		100 00	" 25		17		85 00	
" 25		5		1 00	Decem'r 1		3		60		" 25		20		100 00	Decem'r 1		17		85 00	
Decem'r 1		5		1 00	" 8		4		80		Decem'r 1		20		100 00	" 8		18		90 00	
" 8		5		1 00	" 15		5		1 00		" 8		20		100 00	" 15		15		75 00	
" 15		5		1 00	" 22		3		60		" 15		20		100 00	" 22		17		85 00	
" 22		5		1 00	" 31		5		1 00		" 22		21		100 00	" 31		17		85 00	
					" 31	Bal.	24		4 80		" 31		Bal.	24			Bal.	24		120 00	
		72		\$14 40			72		\$14 40				252		\$1,260 00			252		\$1,260 00	
1881.											1881.										
January 1	Bal.	24	\$ 20	\$4 80							January 1	Bal.	24	\$5 00	\$120 00						

\* Posted from storekeeper's journal.

## FORM No. 12.

## Department Ledger.

Page 17.

## GENERAL KITCHEN.

FOOD.					LAUNDRY AND HOUSEHOLD SUPPLIES.										
Dr.		Food.			Cr.		Dr.		Laundry and Household Supplies.			Cr.			
Date.		Folio Amount.		Date.		Folio Amount.		Date.		Folio Amount.		Date.		Folio Amount.	
1880.	7 Week ending...	*2	\$438 36	1880.	31 By institution...	5	\$5,260 32	1880.	7 Week ending...	*2	\$ 44	1880.	31 By institution...	5	\$5 28
October	14	"	429 23					October	14	"	32				
	21	"	408 65						21	"	56				
	28	"	398 34						28	"	44				
November	4	"	402 82					November	4	"	32				
	11	"	392 75						11	"	32				
	18	"	394 28						18	"	44				
	25	"	397 43						25	"	32				
December	1	"	389 56					December	1	"	56				
	8	"	407 92						8	"	32				
	15	"	383 13						15	"	82				
	22	"	396 08						22	"	44				
	31	"	422 17						31	"	48				
			\$5,260 32				\$5,260 32				\$5 28				\$5 28

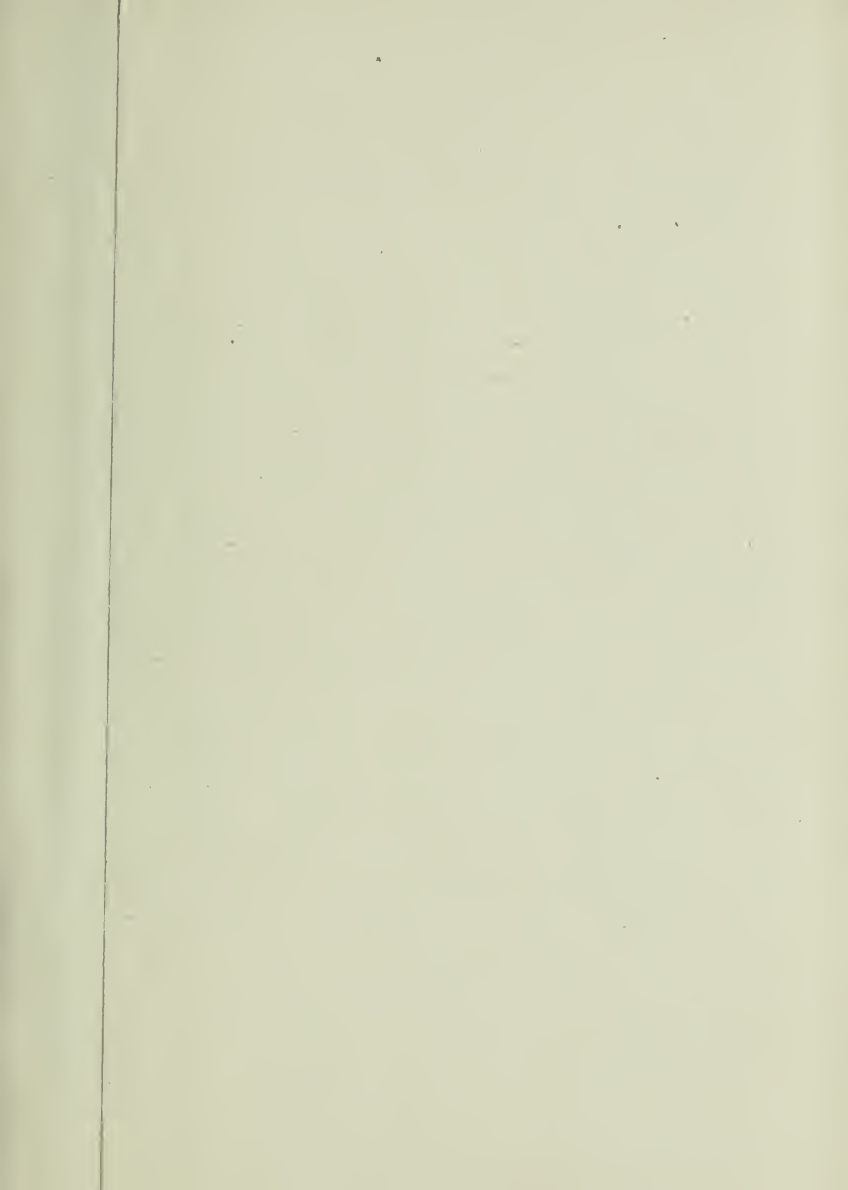
\* Posted from storekeeper's journal.



## FORM No. 19.

*Statement for the week ending October 7, 1880.*

Item.		Pre- vious week.	DIFFERENCE.	
			Over.	Less.
<i>Food issued.</i>				
Officers' kitchen .....	\$40 84	\$37 20	\$3 64	.....
General kitchen.....	428 36	404 28	34 08	.....
Bakery.....	100 60	83 12	17 48	.....
Total.....	\$579 80	\$524 60	\$55 20	.....
Average number of inmates.....	425	427	.....	2
Average number of employes.....	75	75	.....	.....
Total.....	500	502	.....	2
Average cost per head.....	\$1 15	\$1 04	\$0 11	.....

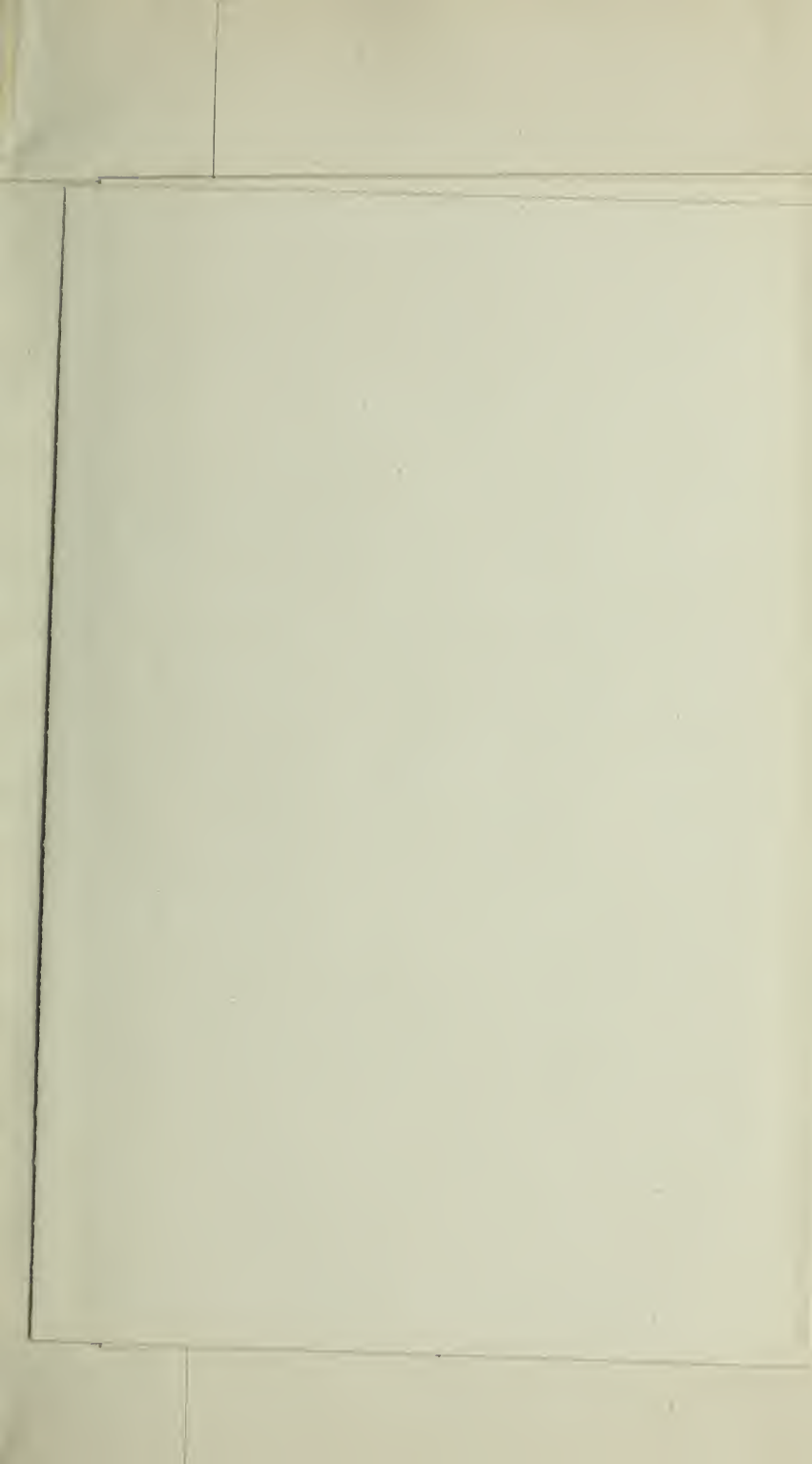




FORM No. 14.

ABSTRACT of food issued for the week ending October 7, 1880.

Item.	Measure	Price.	OFFICERS' KITCHEN.								Total quantity.	Amount.	GENERAL KITCHEN.								Total quantity.	Amount.	BAKERY.								Total quantity.	Amount.	GRAND TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
			1	2	3	4	5	6	7	1			2	3	4	5	6	7	1	2			3	4	5	6	7	Quantity.	Amount.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
<i>Food.</i>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Baking powder.....	Pounds.	20																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

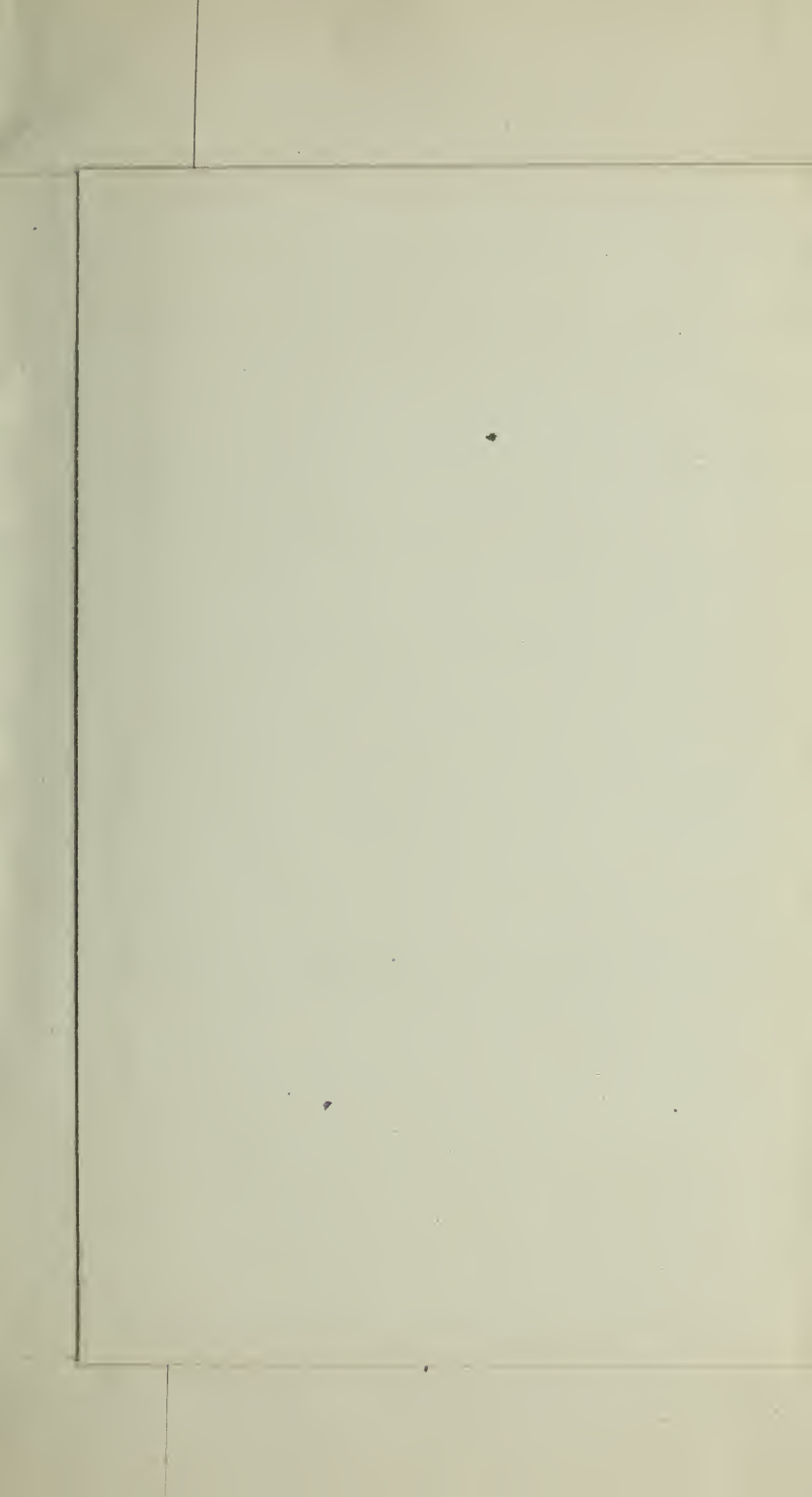


FORM No. 15.

ABSTRACT of laundry and household supplies issued for the week ending October 7, 1880.

Item.	Measure.....	Price.....	LAUNDRY.		OFFICERS' KITCHEN.		GENERAL KITCHEN.		BAKERY.		CENTRE BUILDING.		SUP'TENDENT'S DEPARTMENT.		OFFICERS' DEPARTMENT.		FEMALE WARDS.*		MALE WARDS.*		GRAND TOTAL.	
			Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.	Quant.	Amount.
Laundry Supplies.																						
Soap, hard.....	Pounds	6	60	\$3 60	2	12	4	24	2	12	4	24	2	12	2	12	2	12	2	12	80	\$4 80
"    soft.....	"	1½	2,000	30 00																2,000	30 00	
Starch.....	"		30	1 50																30	1 50	
Washboards.....	Number																					
Wringers.....	"																					
Household Expenses.																						
Barrels.....	Number																					
Baskets.....	"																					
Bath brick.....	Boxes...																					
Blacking.....	"																					
Bootjacks.....	"																					
Bowls, wooden.....	Number																					
Boxes.....	"																					
Brackets, wall.....	"																					
Brooms.....	"																					
"    whisk.....	"																					
Sapolio.....	"	10	1	10	1	10	2	20	2	20	2	20	2	20	2	20	2	20	2	20	16	1 60
Soap, castile.....	Pounds.	20									1	20	1	20	1	20	2	40	2	40	7	1 40
"    toilet.....	"																					
Totals.....				\$35 20		22		44		32		64		52		52		72		72		\$39 30

\* The amounts under those headings are transferred from an exhibit like the one which follows.

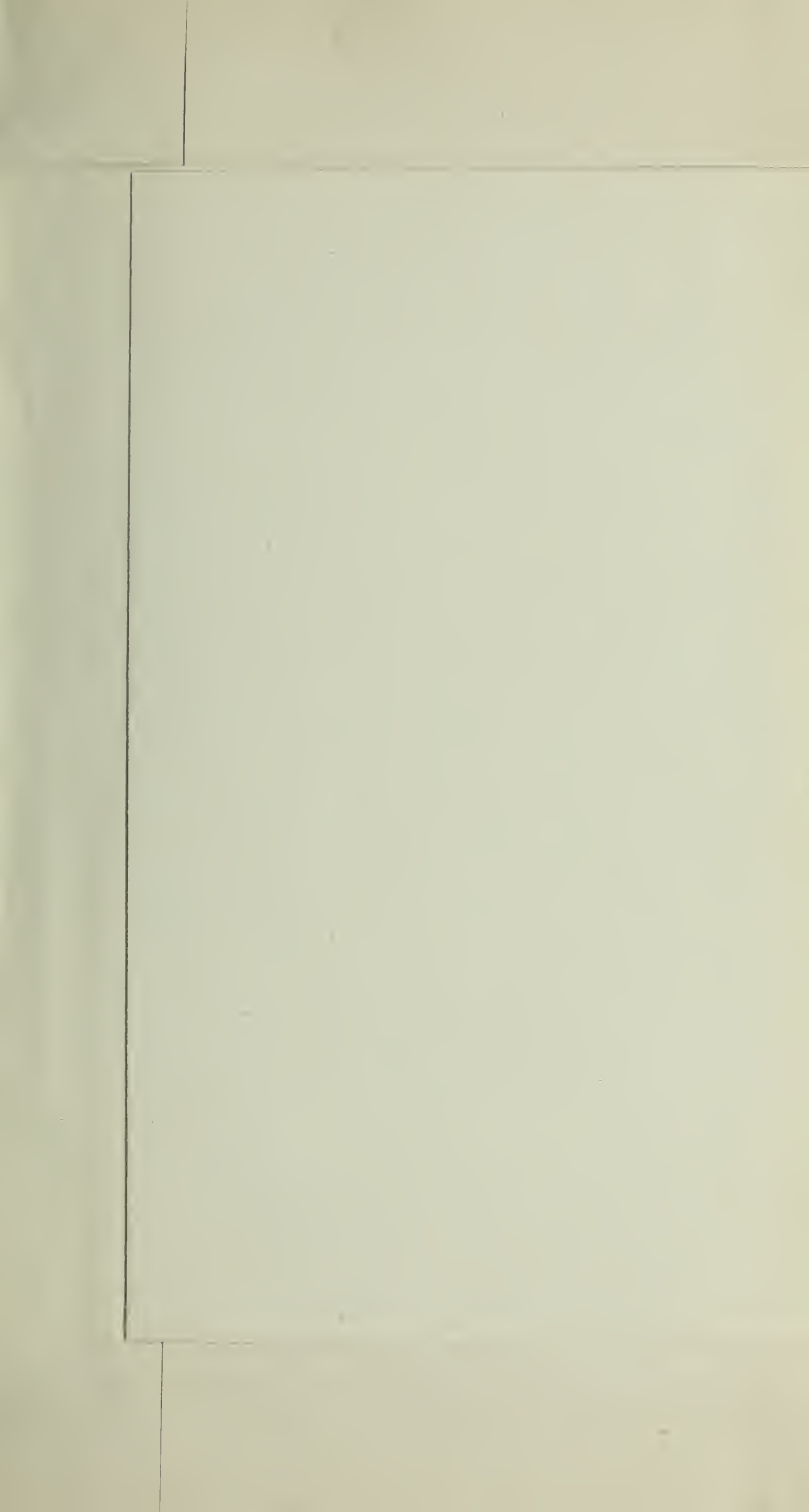


## FORM No. 16.

DETAILED ABSTRACT of laundry and household supplies issued to female wards, for the week ending October 7, 1880.

[illegible]

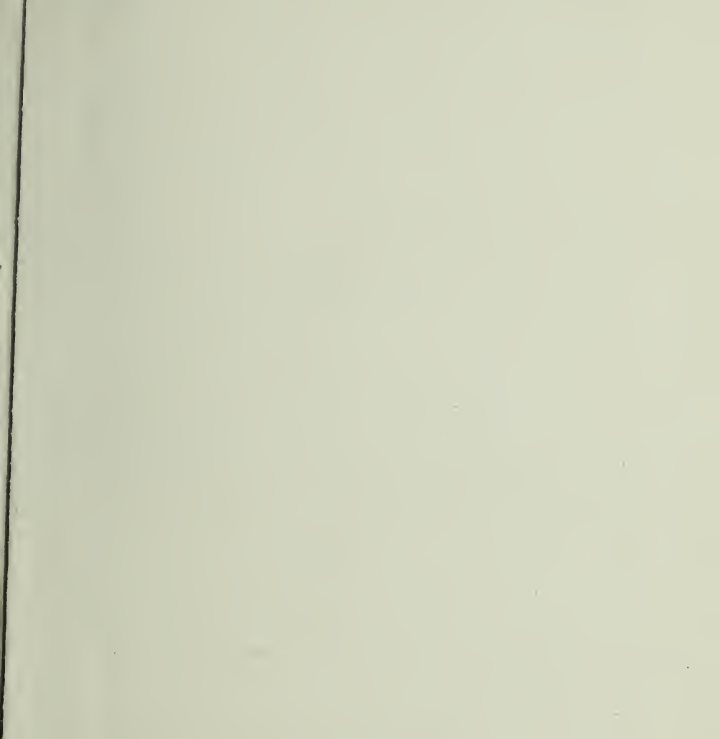




## FORM No. 17.

ABSTRACT of supplies issued for the quarter ending December 31, 1880.

[illegible]



## FORM No. 18.

ABSTRACT of ——— issued to ——— department for the quarter ending December 31, 1880.

[illegible]

Baking pow  
Baking sod  
Cracked wh  
Crackers ...  
Flour, whea  
Meal, corn..  
Yeast .....  
Beef, roasts  
Beef, steaks  
Mutton.....  
Sausage ....  
Salt beef...  
Fish, fresh..  
Fish, salt...  
Potatoes ...  
Apples.....  
Butter.....  
Sugar, gran  
Sugar, C....

*Clothi*

Boots .....  
Buskins ....  
Caps .....  
Coats, woole  
Combs.....  
Drawers, wo  
Handkerchie  
Hats, womer  
Shoes, mens  
Shoes, wome  
Undershirts,  
Suits, mens..  
Blankets....  
Table linen..  
Dress goods,

Coal, bitumi

*Laun*

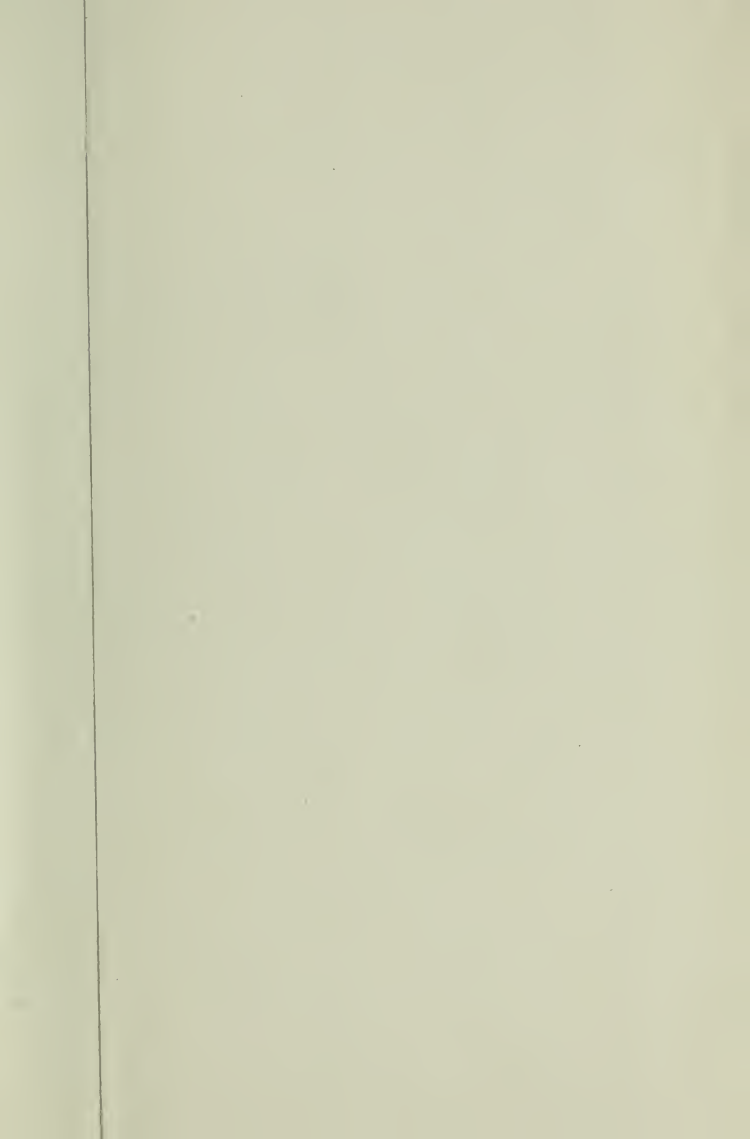
Soap, hard..  
Soap, soft...  
Starch .....



FORM NO. 20.

Storekeeper's itemized statement.

Item.	Measure.	On hand commencing quarter.		Received.		Total to be accounted for.		Issued.		On hand at end of quarter.	
		Quant'y.	Cost.	Quant'y.	Cost.	Quant'y.	* Cost.	Quant'y.	Cost.	Quant'y.	Cost.
Food.											
Baking powder.....	Pounds...	12	\$2 40	60	\$12 00	72	\$14 40	48	\$9 60	24	\$4 80
Baking soda.....	"	24	1 20	120	6 00	144	7 20	96	4 80	48	2 40
Cracked wheat.....	"	60	1 20	300	6 00	360	7 20	240	4 80	120	2 40
Crackers.....	"	60	3 60	600	36 00	660	39 60	540	32 40	120	7 20
Flour, wheat.....	Barrels.....	12	60 00	240	1,200 00	252	1,260 00	228	1,140 00	24	120 00
Meal, corn.....	Busucls.....	12	6 00	60	30 00	72	36 00	48	24 00	24	12 00
Yeast.....	Pounds.....	60	7 20	302	36 00	360	43 20	240	28 80	120	14 40
Beef, roasts.....	"	.....	.....	14,400	1,152 00	14,400	1,152 00	14,400	1,152 00	.....	.....
Beef, steaks.....	"	.....	.....	12,000	960 00	12,000	960 00	12,000	960 00	.....	.....
Mutton.....	"	.....	.....	1,800	108 00	1,800	108 00	1,800	108 00	.....	.....
Sausage.....	"	.....	.....	1,800	144 00	1,800	144 00	1,800	144 00	.....	.....
Salt beef.....	"	600	30 00	8,400	420 00	9,000	450 00	7,800	390 00	1,200	60 00
Fish, fresh.....	"	.....	.....	600	60 00	600	60 00	600	60 00	.....	.....
Fish, salt.....	"	120	3 60	1,800	54 00	1,920	57 60	1,680	50 40	240	7 20
Potatoes.....	Bushels.....	60	30 00	960	480 00	1,020	510 00	900	450 00	120	60 00
Apples.....	"	12	6 00	480	240 00	492	246 00	468	234 00	24	12 00
Butter.....	Pounds.....	240	36 00	9,600	1,440 00	9,840	1,476 00	9,360	1,404 00	480	72 00
Sugar, granulated.....	"	60	7 20	1,200	144 00	1,260	151 20	1,140	136 80	120	14 40
Sugar, C.....	"	600	48 00	8,400	672 00	9,000	720 00	7,800	624 00	1,200	96 00
		\$242 40		\$7,200 00		\$7,442 40		\$6,957 60		\$484 80	
Clothing, bedding, etc.											
Boots.....	Pairs.....	12	\$30 00	72	\$180 00	84	\$210 00	60	\$150 00	24	\$60 00
Buskins.....	"	12	12 00	72	72 00	84	84 00	60	60 00	24	24 00
Caps.....	Number.....	12	6 00	72	36 00	84	42 00	60	30 00	24	12 00
Coats, woolen.....	"	12	48 00	72	288 00	84	336 00	60	240 00	24	96 00
Combs.....	"	12	1 20	60	6 00	72	7 20	48	4 80	24	2 40
Drawers, woolen.....	Pairs.....	24	9 60	180	72 00	204	81 60	156	62 40	48	19 20
Handkerchiefs.....	Number.....	60	7 20	300	36 00	360	43 20	240	28 80	120	14 40
Hats, womens.....	"	.....	.....	24	12 00	24	12 00	24	12 00	.....	.....
Shoes, mens.....	Pairs.....	12	18 00	72	90 00	72	72 00	24	72 00	24	72 00
Shoes, womens.....	"	.....	.....	60	60 00	108	72 00	48	72 00	.....	.....
Undershirts, mens.....	Number.....	24	12 00	240	120 00	264	132 00	216	108 00	48	24 00
Suits, mens.....	"	12	96 00	72	576 00	84	672 00	60	480 00	24	192 00
Blankets.....	Dozen.....	6	108 00	24	432 00	30	540 00	18	324 00	12	216 00
Table linen.....	Yards.....	12	12 00	48	48 00	60	60 00	36	36 00	24	24 00
Dress goods, woolen.....	"	120	60 00	720	360 00	840	420 00	600	300 00	240	120 00
		\$420 00		\$2,400 00		\$2,820 00		\$1,980 00		\$340 00	
Fuel.											
Coal, bituminous.....	Tons.....	200	\$100 00	1,000	\$2,000 00	1,200	\$2,400 00	800	\$1,600 00	400	\$800 00
Laundry supplies.											
Soap, hard.....	Pounds.....	40	\$2 40	1,000	\$60 00	1,040	\$62 40	960	\$57 60	80	\$4 80
Soap, soft.....	"	6,000	90 00	30,000	450 00	36,000	540 00	24,000	360 00	12,000	180 00
Starch.....	"	40	12 00	100	30 00	140	42 00	60	18 00	80	24 00
		\$104 40		\$540 00		\$644 40		\$435 60		\$280 80	



FORM No. 21.

*Storekeeper's inventory.*

Item.	Measure	LEDGER.				STOCK.			EXCESS.		DEFICIENCY.	
		Quan.	Amount.	Quan.	Amount.	Quan.	Price.	Amount.	Quan.	Amount.	Quan.	Amount.
Sugar, granulated.....	Pounds.	728	\$27 82	.....	.....	656	.12	\$78 72	.....	\$50 90	72	.....
<sup>5</sup> / <sub>4</sub> bleached sheeting.....	Yards...	675	81 00	.....	.....	675	.12	81 00	.....	.....	.....	.....
Gimp.....	" ..	10	30	.....	.....	9	.03	27	.....	.....	1	.03





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